

MUNICIPAL ORDINANCE NO. 11-__-2025

AN ORDINANCE ENACTING THE REVISED CONSOLIDATED REVENUE CODE OF THE MUNICIPALITY OF CALAUAN.

WHEREAS, the cost of undertaking infrastructure projects and other development projects, supervising and regulating the day to day operations of businesses and private individuals has been spiraling and has significantly increased;

WHEREAS, there has been substantial increase in the operational cost of garbage management and disposal, such as the tremendous increase in garbage handling and collection brought about by recent developments and inflation;

WHEREAS, the Municipality’s business taxes, permits and regulatory fees were set in 2017, thereby making the collection from said taxes, fees and charges disproportionate to the actual expenses being incurred by the Municipality in the delivery of basic services and facilities to the constituents;

WHEREAS, in order to maintain the efficient and effective delivery of basic services and adequate facilities by the Municipality, new sources of revenue must be tapped and adjust prevailing fees and charges to cover even partially the cost of such service/s;

WHEREAS, Section 129 of the Local Government Code provides that each local government unit shall exercise its power to create its own sources of revenue and to levy taxes, fees, and charges subject to the provisions herein, consistent with the basic policy of local autonomy. Such taxes, fees, and charges shall accrue exclusively to the local government unit;

WHEREAS, Section 191 of Republic Act 7160 states that, "Local Government Unit shall have the authority to adjust the tax rates as prescribed herein not oftener that once every five (5) years, but in no case shall such adjustment exceed 10% of the rates fixed under this Code;

WHEREAS, the last revision of the Revenue Code of the Municipality of Calauan was on December 18, 2017;

NOW THEREFORE, upon motion of Hon. _____, duly seconded by Hon. _____ and unanimously approved by all the Members of the Sangguniang Bayan present:

Be it enacted by the Sangguniang Bayan in session assembled that:

CHAPTER I. GENERAL PROVISIONS

ARTICLE A . SHORT TITLE AND SCOPE

Section 1A.01. Title - This Ordinance shall be known and cited as the “2024 Revised and Consolidated Revenue Code of the Municipality of Calauan”

Section 1A.02. Scope - This code shall govern the levy, assessment and collection of taxes, fees, charges and other legal impositions within the jurisdiction of the Municipality of Calauan.

CHAPTER II. MUNICIPAL TAXES

ARTICLE A. REAL PROPERTY TAX

Section 2A. Provision adopting the Existing Provincial Ordinances and Impositions on Real Property
“Assessment, Imposition, Levy, and Collection of Real Property Taxes in the Municipality of

Calauan shall be implemented and enforced in accordance with the provisions of the Local Government Code and relevant existing Provincial Ordinances and impositions.”

ARTICLE B. BUSINESS TAX

Section 2B.01. Definition. When used in this Article, the term:

a) **“Agricultural Product”** includes the yield of the soil, such as corn, rice, wheat, rice rye, hay, coconuts, sugar cane, tobacco, root crops, vegetables, fruits, flowers, and their by-products; ordinary salt, all kinds of fish; poultry; and livestock and animal products, whether in their original form or not.

The phrase :whether in their original form or not” refers to the transformation of said products by the farmer, fisherman, producer, or owner through the application of processes to preserve or otherwise to prepare said products for the market such as freezing, drying, salting, smoking or stripping for purposes of preserving or otherwise preparing said products for the market;

b) **“Amusement”** is a pleasurable diversion and entertainment. It is synonymous to relaxation, avocation, pastime or fun;

c) **"Amusement Places"** include theaters, Cinemas, concert halls, circuses and other places of amusement where one seek admission to entertain oneself by seeing or viewing the show or performances;

d) **“Business”** means trade or commercial activity regularly engaged in as means of livelihood or with a view to profit;

e) **“Banks and other Financial Institution”** include non-bank financial intermediaries, lending investors, finance and investment companies, pawnshops, money shops, insurance companies, stock markets, stock brokers, and dealer in securities and foreign exchange, as defined under applicable laws, or rules and regulations thereunder;

f) **“Capital Investment”** is the capital which a person employs is any undertaking or which he contributes to the capital of a partnership, corporations, or other juridical entity or association in a particular taxing jurisdiction;

g) **“Charges”** refer to pecuniary liability, as rent or fees against persons or property;

h) **“Contractor”** includes persons, natural or juridical, not subject to professional tax under Section 139 of the Local Government Code , whose activity consists essentially of the sale of all kinds of services for a fee, regardless of whether or not the performance of the service calls for the exercise or use the physical or mental facilities of such contractor or his employees.

As used in this Section, the term *“Contractor”* shall include general engineering, general building and specialty contractors as defined under applicable laws; filling, demolition and salvage work contractors proprietors or operators of mine drilling apparatus; proprietors or operations of dockyards; person engaged in the installation of water system, and gas or electric light, heat, or power, proprietors or operators of smelting plants; engraving, plating and plastic lamination establishments; proprietors or operators of establishments for repairing, repainting, upholstering, washing or greasing of vehicles, heavy equipment, vulcanizing, recapping and battery charging, proprietors or operators of furniture shops and establishments for planning or surfacing or re-cutting of lumbers and sawmills under contract to saw or cut logs belonging to others; proprietors or operators of dry cleaning or dyeing establishments, steam laundries and laundries using washing machines, proprietors or owners of shops for repair of any kind of mechanical and electrical devises, instruments, apparatus or furniture and shoe repairing by machine or any mechanical contrivance, proprietors or operator of establishments or lots for parking space purposes, proprietors or operators of tailor shops, dress shops, milliners and hatters, beauty parlors, barber shops, massage clinics, sauna, Turkish and Swedish baths, slenderizing, and building salons and similar establishments; photographic studios, funeral parlors; proprietors or operators of hotels, motels, and lodging houses, proprietors or operators of arrastre and stevedoring, warehousing, or forwarding establishments; master plumbers, smiths, and house or sign painters; printers, bookbinders, lithographers, publishers except those engaged in the publication or printing of any newspaper, magazine, review or bulletin which appears at regular intervals with fixed prices for subscription and sale and which is not

devoted principally to the publication and advertisements; business agents, private detectives or watchman agencies, commercial and immigration brokers, and cinematographic film owners, lessors and distributors;

i) **“Corporation”** includes partnerships, no matter how created or organized, joint-stock companies, joint accounts (cuentas en participacion), associations or insurance companies but does not include general professional partnerships and a joint venture or consortium formed for the purpose of undertaking construction projects or engaging in petroleum, coal, geothermal and other energy operations pursuant to an operating or consortium agreement under a service contract with the government General Professional Partnerships are partnerships formed for persons for the sale purpose of exercising their common profession, no part of the income of which is derived from engaging in any trade or business.

The term “resident foreign” when supplied to a corporation means a foreign corporation not otherwise organized under the laws of the Philippines but engaged in trade or business within the Philippines;

j) **“Countryside and Barangay Business Enterprises”** refers to any business entity, association, or cooperative registered under the provisions of Republic Act numbered Sixty Eight Hundred Ten (R.A. No. 6810), otherwise known as “Magna Carta” for Countryside and Barangay Business Enterprise (Kalakalan 20);

k) **“Dealer”** means one whose business is to buy and sell merchandise, goods and chattels as a merchant. He stands immediately between the producer or manufacturer and the consumer and depends for his profit not upon the labor he bestows upon the commodities but upon the skill and foresight with which he watches the market;

l) **“Fee”** means a charge fixed by law or ordinance for the regulation or inspection of a business or activity;

m) **“Franchise”** is a right or privilege affected with the public interest which is conferred upon private persons or corporations, under such terms and conditions as the government and its political subdivisions may impose in the interest of public welfare, security, and safety;

n) **“Gross Sales or Receipts”** include the total amount of money or its equivalent representing the contract price, compensation or service fee, including the amount charged or material supplied with the services and deposits or advance payments actually or constructively received during the taxable quarter for the services performed or to be performed for another person excluding discounts if determinable at the time of sales, sales return, excise tax, and value added tax (VAT)

o) **“Manufacturer”** includes every person who, by physical or chemical process, alters the exterior texture or form or inner substance of any raw material or manufactured or partially manufactured product in such manner as to prepare it for special use or uses to which it could not have been put in its original condition, or who by any such process, alters the quality of any such raw material or manufactured or partially manufactured products so as to reduce it to marketable shape or prepare it for any of the use of industry, or who by any such process, combines any such raw material or manufactured or partially manufactured products with other materials or products of the same or of different kinds and in such manner that the finished products of such process or manufacture can be put to a special use or uses to which such raw material or manufactured or partially manufactured products in their original condition could not have been put, and who in addition, alters such raw material or manufactured or partially manufactured products, or combines the same to produce such finished products for the purpose of their sale or distribution to others and not for his own use or consumption;

p) **“Marginal Farmer or Fisherman”** refers to an individual engaged in subsistence farming or fishing which shall be limited to the sale, barter or exchange of agricultural or marine products produced by himself and his immediate family.

q) **“Motor Vehicle”** means any vehicle propelled by any power other than muscular power using the public roads, but excluding road rollers, trolley cars, street-sweepers, sprinklers, lawn mowers, bulldozers, graders, fork-lifts, amphibian trucks, and cranes if not used on public roads, vehicles which run only on rails or tracks, and tractors, trailers, and traction engines of all kinds used exclusively for agricultural purposes;

r) **“Municipal Waters** includes not only streams, lakes, and tidal waters within the municipality, not being the subject of private ownership and not comprised within the national parks, public forest, timber lands,

forest reserves or fishery reserves, but also marine waters included between two lines drawn perpendicularly to the general coastline from points where the boundary lines of the municipality or city touch the sea at low tide and a third line parallel with the general coastline and fifteen (15) kilometers from it. Where two (2) municipalities are so situated on the opposite shores that there is less than fifteen (15) kilometers of marine waters between them, the third line shall be equally distant from opposite shores of their respective municipalities;

s) **“Operator”** includes the owner, manager, administrator, or any other person who operate or is responsible form then operation of a business establishment for undertaking.

t) **“Peddler”** means any person who, either for himself or on commission, travels from place to place and sells his goods or offers to sell and deliver the same. Whether a peddler is a wholesale peddler or a retail peddler of a particular commodity shall be determined from the definition of wholesale dealer or retail dealer as provided in this Title;

u) **“Persons”** means every natural or juridical being, susceptible of rights and obligations or of being the subjects of legal relations;

v) **“Residents”** refer to natural persons who have their habitual residence in the province, city, or municipality where they exercise their civil rights and fulfill their civil obligations, and to juridical persons for which the law or any other provision creating or recognizing them fixes their residence in a particular province, city, or municipality. In the absence of such law, juridical persons are residents of the province, city, or municipality where they have their legal residence or principal place of business or where they conduct their principal business or occupation;

w) **“Retail”** means a sale where the purchaser buys the commodity for his own consumption, irrespective of the quantity of the commodity sold;

x) **“Vessel”** includes every type of boat, craft, or other artificial contrivance used, or capable of being used, as a means of transportation on water;

y) **“Wharfage”** means a fee assessed against the cargo of a vessel engaged in foreign or domestic trade based on quality, weight, or measure received and/or discharge by vessels. And

(z) **“Wholesale”** means a sale where the purchaser buys or imports the commodities for resale to persons other than the end user regardless of the quantity of the transaction.

Section 2B.02 Rules of Construction – In construing the provisions of this code, the following rules of construction shall be observed unless inconsistent with the manifest intent of the provisions.

a) **General Rules** – All words and phrases shall be construed and understood according to the common and approved usage of the language but technical words and phrases and such other words in this Code which may have acquired a peculiar or appropriate meaning shall be construed and understood according to such technical, peculiar or appropriate meaning.

b) **Gender and Number** – Every word in the code importing the masculine gender shall extend to both male and female. Every word importing the singular number shall extend and apply to several persons or things as well, and every word importing the plural number shall extend and be applied to one person or things as well, and every word importing the plural number shall extend and be applied to one person or things as well.

c) **Reasonable Time** – In all cases where any act is required to be done within a reasonable time. The same shall be deemed to mean such time as may be necessary for then prompt performing of the act/

d) **Computation Time** – The time within an act is to be done as provided in this Code, or in any regulation issued pursuant to the provisions thereof, when expressed in days shall be computed by excluding the first day and including the last day except if the last day falls on a Sunday or holiday, in which case the same shall be excluded in the computation and the day following shall be considered the last day.

e) **Reference** – All reference to chapters, articles or section are to the Chapters, Articles or Section in this Code unless otherwise specified.

f) **Conflicting Provision of Chapters** – If the provisions of the different chapters conflict with or contravene each other, the provisions of each chapter shall prevail as to all specific matters and question involved therein.

g) **Conflicting Provision of Sections** – If the provisions of the different sections in the same article conflict with each other, provisions of the section which is the last in point of the sequence shall prevail;

Section 2B.03 Graduated Taxes – There is hereby imposed a graduated tax on the following businesses:

a) On the manufacturer, assemblers, re-packers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature in accordance with the following schedule: (ADJUSTED RATES PURSUANT TO SECTION 191, LGC (10%))

Gross Sales/Receipts for the Preceding <u>Year</u>	<u>Per Annum</u>	Amount of Tax
Less than P 10, 000. 00	P	181.50
P 10, 000. 00 or more but less than P 15, 000. 00		242.00
P 15, 000. 00 or more but less than P 20, 000. 00		332.20
P 20, 000. 00 or more but less than P 30, 000. 00		484.00
P 30, 000. 00 or more but less than P 40, 000. 00		726.00
P 40, 000. 00 or more but less than P 50, 000. 00		907.50
P 50, 000. 00 or more but less than P 75, 000. 00		1, 452.00
P 75, 000. 00 or more but less than P 100, 000. 00		1,815.00
P 100, 000. 00 or more but less than P 150, 000. 00		2, 420.00
P 150, 000. 00 or more but less than P 200, 000. 00		3, 025.00
P 200, 000. 00 or more but less than P 300, 000. 00		4,235.00
P 300, 000. 00 or more but less than P 500, 000. 00		6,050.00
P 500, 000. 00 or more but less than P 750, 000. 00		8,800.00
P 750, 000. 00 or more but less than		

P 1, 000, 000. 00	11,000.00
P 1, 000, 000. 00 or more but less than P 2, 000, 000. 00	15,125.00
P 2, 000, 000. 00 or more but less than P 3, 000, 000. 00	18,150.00
P 3, 000, 000. 00 or more but less than P 4, 000, 000. 00	21,780.00
P 4, 000, 000. 00 or more but less than P 5, 000, 000. 00	21,450.00
P 5, 000, 000. 00 or more but less than P 6, 500, 000. 00	26,812.50
P 6, 500, 000. 00 or more	At the rate of the forty one point twenty five percent (41.25%) of one percent (1%)

The preceding paragraph shall apply only to amount of domestic sales of manufacturer, assemblers, repackers, processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and wine, manufacturers of any articles of commerce of whatever kind of nature other than those enumerated under paragraph (c) of this code.

b) On wholesalers, distributors or dealers in any article of commerce of whatever kind of nature in accordance whit the following schedules: (10% INCREASE)

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than P 1, 000. 00	P 19.80
P 1, 000. 00 or more but less than P 2, 000. 00	36.30
P 2, 000. 00 or more but less than P 3, 000. 00	55.00
P 3, 000. 00 or more but less than P 4, 000. 00	79.20
P 4, 000. 00 or more but less than P 5, 000. 00	110.00
P 5, 000. 00 or more but less than P 6, 000. 00	133.10
P 6,000. 00 or more but less than P 7,000. 00	157.30
P 7,000.00 or more but less than 8,000.00	181.50
P 8, 000. 00 or more but less than P 10, 000. 00	205.70
P 10, 000. 00 or more but less than P 15, 000. 00	242.00

P 15, 000. 00 or more but less than P 20, 000. 00	302.50
P 20, 000. 00 or more but less than P 30, 000. 00	363.00
P 30, 000. 00 or more but less than P 40, 000. 00	484.00
P 40, 000. 00 or more but less than P 50, 000. 00	726.00
P 50, 000. 00 or more but less than P 75, 000, 000. 00	1,089.00
P 75, 000. 00 or more but less than P 100, 000. 00	1,452.00
P 100, 000. 00 or more but less than P 150, 000. 00	2,057.00
P 150, 000. 00 or more but less than P 200, 000. 00	3,662.00
P 200, 000. 00 or more but less than P 300, 000. 00	4,630.00
P 300, 000. 00 or more but less than P 500, 000. 00	4,840.00
P 500, 000. 00 or more but less than P 750, 000. 00	7,260.00
P 750, 000. 00 or more but less than P 1, 000, 000. 00	9,680.00
P 1, 000, 000. 00 or more but less than P 2, 000, 000. 00	11,000.00
P 2, 000, 000. 00 or more	At the rate of the fifty five percent (55%) of one percent (1%)

The business enumerated in paragraph (a) should no longer be subject to the tax on wholesalers, Distributors, or dealers herein provided for;

c) On exporters and on manufacturers, millers, producers, wholesalers, distributors, dealers of essential commodities enumerated hereunder at a rate of one half (1/2) of the rate prescribed under subsection (a), (b), and (d) of this article.

1. Rice and corn.
2. Wheat or Cassava flour, meat, dairy products locally manufactured processed or preserved food, sugar, salt and agricultural marine and fresh water products, whether in their origin state or not.
3. Cooking oil or cooking gas.
4. Laundry soap, detergent, and medicine.
5. Agricultural, implements, equipment and post-harvest facilities, fertilizers, pesticides, insecticides, herbicides, and other form inputs.
6. Poultry feeds and other animal feeds.

- 7. School Supplies and
- 8. Cement.

For the purpose of this provision, the term exporters shall refers to those who are principally engaged in the business of exporting goods and merchandise, as well as manufactures and producers whose goods or products are both sold domestically and abroad. The amount of export sales shall be excluded from the total sales and shall be subject to the rates of one half (1/2) of the rates prescribed under paragraphs (a), (b), and (d) of this article.

d) On Retailers

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
P 400, 000. 00 or less	P 2.2%
More than P 400, 000. 00	1.1%

The rate of two point two percent (2.2%) per annum shall be imposed on sale not exceeding Four Hundred Thousand Pesos (P400, 000. 00) while the rate of one point one percent (1.1%) per annum shall be imposed on sales in excess of the first Four Hundred Thousand Pesos (P400, 000. 00).

e) On contractors and other independent contractors in accordance with the following schedules:

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than P 5, 000. 00	P 30.25
P 5,000. 00 or more but less than P 10, 000. 00	67.76
P 10, 000. 00 or more but less than P 15, 000. 00	114.95
P 15, 000. 00 or more but less than P 20, 000. 00	181.50
P 20, 000. 00 or more but less than P 30, 000. 00	487.50
P 30, 000. 00 or more but less than P 40, 000. 00	412.50
P 40, 000. 00 or more but less than P 50, 000. 00	605.00
P 50, 000. 00 or more but less than P 75, 000. 00	968.00
P 75, 000. 00 or more but less than P 100, 000. 00	1,452.00
P 100, 000. 00 or more but less than P 150, 000. 00	2,178.00
P 150, 000. 00 or more but less than P 200, 000. 00	2,904.00

P 200, 000. 00 or more but less than P 250, 000. 00	3,993.00
P 250, 000. 00 or more but less than P 300, 000. 00	5,082.00
P 300, 000. 00 or more but less than P 400, 000. 00	6,776.00
P 400, 000. 00 or more but less than P 500, 000. 00	9,075.00
P 500, 000. 00 or more but less than P 750, 000, 000. 00	10,175.00
P 750,000, 000. 00 or more but less than P 1,000, 000. 00	11,275.00
P 1,000,000.00 or more but less than 2,000,000.00	12,650.00
P 2, 000, 000. 00 or more	At the rate of the fifty-five percent (55%) of one percent (1%)

f) On banks and other institution at the rate of fifty percent (55%) of one percent (1%) on the gross receipts of the preceding calendar year derived from interest, commissions, discounts from lending activities, income from financial leasing, dividends, rentals on property, profit from exchange or sale of property and insurance premium. All other income and receipts not herein enumerated shall be excluded in the computation of tax.

g) On private markets and shopping centers. (NEW IMPOSITION)

The tax on the business of operating **privately-owned public markets** shall be based on the gross receipts for the preceding calendar year of the following rates:

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than P 5, 000. 00	P 260.00
P 5, 000. 00 or more but less than P 10, 000. 00	390. 00
P 10, 000. 00 or more but less than P 20, 000. 00	780.00
P 20, 000. 00 or more but less than P 30, 000. 00	1, 300. 00
P 30, 000. 00 or more but less than P 40, 000. 00	1, 625. 00
P 40, 000. 00 or more but less than P 50, 000. 00	1, 950. 00
P 50, 000. 00 or more but less than P 60, 000. 00	2, 600. 00

P 60, 000. 00 or more but less than P 70, 000, 000. 00	3, 350. 00
P 70, 000. 00 or more but less than P 80, 000. 00	3, 900. 00
P 80, 000. 00 or more but less than P 90, 000. 00	4, 550. 00
P 90, 000. 00 or more but less than P 100, 000. 00	5, 200. 00
For every 1, 000. 00 in excess of P 100, 000. 00	26. 00

h) On real property dealers:

	<u>Amount of Tax Per Annum</u>
1. Subdivision operators shall be computed based on the	
a. remaining lots titled plus and	P.65
b. Gross Revenue	1%

Excluded from the computation are:

- a. Lots already fully paid
- b. Lots pending issuance of individual titles in the name of the buyers.

Illustrative Computation:

- 1. Remaining Lots under operator’s unit 40,000 sqm
 - 2. Annual Gross Revenue PHP 20,000,000.00
- Business Tax = (40,000 sqm x P.65) + (P20,000,000 x 1%)
= P26,000 + P200,000 = 226,000.00

Method	Tax Due	Remarks
Air Based (P.65/sqm)	P26,000.00	Too low for LGU
Gross Revenue (2.2%)	P440,000.00	Too high for operator
	z	Balanced and fair

(NEW IMPOSITION)

2. Lessor of real estates, *including residential and commercial lands and buildings*, based on gross receipts for the preceding calendar year at rated as follow:

<u>Gross Sales/Receipts for the Preceding Calendar Year</u>	<u>Amount of Tax Per Annum</u>
Less than P 1, 000. 00	Exempt

P 1, 000. 00 or more but less than P 4, 000. 00	P	130.00
P 4, 000. 00 or more but less than P 10, 000. 00		260.00
P 10, 000. 00 or more but less than P 20, 000. 00		520.00
P 20, 000. 00 or more but less than P 30, 000. 00		780. 00
P 30, 000. 00 or more but less than P 40, 000. 00		1, 040. 00
P 40 000. 00 or more but less than P 50, 000. 00		1, 950. 00
For every P 1,000. 00 excess of P 50, 000. 00 for real property used for purpose other than residential	P	13. 00
For every P 5, 000. 00 in excess of P 50, 000. 00 for real property used for residential purposes.	P	6. 50

i) **Amusement Tax** – There is hereby imposed an amusement tax on the proprietors, lessees or operators of theaters, cinemas, concert halls, circuses, boxing studio, cockpits, and other places of amusement at a rate of ten percent (10%) of the gross receipts from admission fees.

1. **Exemption** - The holding operas, concert dramas, recitals, painting and art exhibitions, flower shows, musical programs. Literary and oratorical presentations, except pop rock or similar concerts shall be exempted from the payment of the tax herein imposed.
2. **Time and Pace of Payment** – The amusement tax on admission herein imposed shall be due and payable by the proprietor, lessee or operator concerned, within the first twenty (20) days of the month next following the month of receipt of admission fees to the Municipal Treasurer. In case of theaters or cinemas, the tax shall first be deducted and withheld by the proprietors, lessees or operators and paid to the Municipal Treasurer before the gross receipts are divided between the proprietors, lessees, or operators, and the distributors, of cinematographic films in the case of itinerant operators of places of amusement the tax herein prescribed shall be paid immediately after the last full show or performance.
3. **Administrative Provision:**
 - a) **Filing of Return** - Upon payment of the tax due the proprietors ’lessees or operators of theaters, cinemas, concert halls and cockpits shall attach a true and complete sworn return showing the gross receipts from admission fees during the preceding month.
 - b) **Form of Tickets** – The proprietors ’lessees or operators of an amusement place where payment of a fee is required for an admissions shall provide for himself with tickets which shall be serially numbered indicating therein the name of the amusement place and the admission price. The serial number must be printed on both ends of Tickets such that when divided into two upon being presented for admissions the serial number shall appear on both parts. The gate keeper shall drop one half of the torn ticket in a locked box or receptacle and the other half to

be returned to the customer. The box or receptacle shall only be opened in the presence of a representative from the office of the Municipal Treasurer.

- c) **Registration of Tickets** – All admission tickets shall be sold to the public must first be registered with the office of Municipal Treasurer and shall be stamped with the seal of said office. It shall be unlawful for any proprietor, operator or lessee of an amusement place to keep in his possession unregistered tickets in then amusement place.
- d) **Verification of Tickets** – The Municipal Mayor or the Municipal Treasurer shall whenever they deem it necessary for the good of the service post duly authorized inspectors at the gates of amusement places for the purpose of inspecting all tickets sold thereat.

Said duly authorized inspectors shall have access to all admission tickets being sold to public from opening time of the amusement places up to closing time.

Section 2B.04 Fixed Taxes – There is hereby imposed an annual Fixed Tax on the following businesses:

- a) On peddlers engaged in the sale of any merchandise or articles of commerce at the rate of sixty five pesos (P65.00) per peddler annually.
- b) Delivery trucks, vans or vehicles used by manufacturer, producers, wholesalers, dealers or retailers shall exempt from the peddlers tax herein imposed.
- c) Dealers in Fermented Liquors, Distilled Spirits and/or Wines – Two percent (2%) of gross sales/receipts of the preceding calendar year. (NEW IMPOSITION)
- d) Dealers in Tobacco – Two percent (2%) of gross sales/receipts of the preceding calendar year. (NEW IMPOSITION)
- e) Owner or Operators of Amusement Places (NEW IMPOSITION)

	<u>Amount of Tax Per Annum</u>
1. Bathhouses, swimming pools, resorts and other similar places	
CLASS A – those with 3 or more pools	P 5, 200. 00
CLASS B – less than 3 pools	3, 900. 00
CLASS C – private pools	2, 600. 00
CLASS D - Resorts utilizing natural running waters as pools	P 2,000.00
2. Billiards and pool halls for each table	130. 00
3. Bowling alleys	
Automatic, per lane	325. 00
Non-automatic, per lane	195. 00
4. Boxing contest per night	200. 00
5. Boxing stadium, auditorium, gymnasium Concerts or similar establishments	1, 000. 00
6. Circuses, carnivals and the like per day	300. 00

7. Super clubs, cocktail lounges, bar, beer garden, pub houses, disco houses, dance halls, dancing pavilions and other similar establishments		
On gross sales/receipts for the preceding Calendar year at the rate of		2.6%
Retailer of beer		1, 040. 00
Retailer of Cigar, cigarette		260.00
Retailer of wine		650. 00
8. Jukebox, Videoke, KTV, cach		195. 00
9. Night clubs or Day Clubs		10, 400. 00
10. Steam Baths, Saunas and other similar Establishments per cubicle		455. 00
f) <u>On Billboards/Signboards</u> (NEW IMPOSITION) Billboards or signboards for advertisement of Business per square foot or fraction thereof		
		<u>Amount of Tax</u> <u>Per Annum</u>
Single Face	P	65. 00
Double Face		104. 00
Billboards or Signboards on advertisement for business and professions painted on any building or structure separated or detached therefrom. Per square meter or fraction thereof advertisements by means of streamers		65. 00
Advertisement by means of placards, per Square meter or fraction thereof		65. 00
Advertisement for business or profession by means of slides on movies payable by owner of movie houses		260. 00
In additional to the taxes provided above for use of electric or neon lights in billboards, per square foot or fraction thereof		65. 00
<u>Mass Display of Signs:</u>		
From 100 to 250 display of signs		520. 00
From 251 to 500 display of signs		780. 00
From 501 to 750 display of signs		910. 00
751 or more display of signs		2, 600. 00
<u>Advertisement by means of Vehicles, Balloons, Kites, etc.</u> (NEW IMPOSITION)		
Per day or fraction thereof		500. 00/day

g) **On Rice and Corn Mills**
(NEW IMPOSITION)

	<u>Amount of Tax</u> <u>Per Annum</u>
Corn mill. Not exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	P 65. 00
Corn mill. exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	104. 00
Kiskisan. Type not exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	65. 00
Kiskisan exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	104. 00
Cono of not exceeding one hundred (100) cavans of palay per twelve (12) hour capacity	260. 00
Cono not exceeding two hundred (200) cavans of palay per twelve (12) hour capacity	390. 00
Cono not exceeding three hundred (300) cavans of palay per twelve (12) hour capacity	520. 00
Cono not exceeding four hundred (400) cavans of palay per twelve (12) hour capacity	780. 00
Cono not exceeding five hundred (500) cavans of palay per twelve (12) hour capacity	1, 040. 00
Cono not exceeding six hundred (600) cavans of palay per twelve (12) hour capacity	1, 690.00
Cono not exceeding seven hundred (700) cavans of palay per twelve (12) hour capacity	2. 600. 00

h) **On owner or operations of Cockpits, including their Personnel**
- Please refer to Municipal Ordinance 11-10-2024

i) **On private cemeteries and memorial parks.**

	<u>Amount of Tax</u> <u>Per Annum</u>
Less than two(2) hectares	3,000.00 + 3% of Gross Sales

Sales	Two(2) to Five(5) Hectares	5,000.00 + 3% of Gross Sales
	More than five (5) hectares	7,000.00 + 3% of Gross
	k) Junkshops and other material recovery facilities	2.2% of Gross Sales
	l) <u>On any business not otherwise specified in the preceding paragraphs:</u>	
	Gross Sales/Receipts of the Preceding Calendar Year	2.2%
	m) <u>For newly established business</u> , the tax shall be based on one percent (1%) of the capital investment. In the succeeding calendar year, regardless of when the business started to operate, the tax shall be based on the gross receipts for the preceding calendar year, or any fraction thereof, as provided herein.	

ARTICLE C. PAYMENT OF BUSINESS TAX

Section 2C.01. Payment of Business Taxes

- a) The taxes imposed under Section 2B.02 and Section 2B.03 shall be payable for every separate or distinct establishment or place where business subject to the tax is conducted and one line of business does not become exempt by being conducted with some business for which such tax has been paid. The tax on a business must be paid by the person conducting the same.
- b) In case where a person conducts or operates two (2) or more businesses mentioned in Section 2B.02 and Section 2B.03 of this Ordinance which are subject to the same rates of imposition the tax shall be computed on the combined total taxable gross sales or receipts of the said two (2) or more related businesses.
- c) In case where a person conducts or operates two (2) or more business mentioned in Section 2B.02 and Section 2B.03 of this Ordinance which are subject to different rates of imposition the taxable gross sales or receipts of business shall be reported independently and tax hereon shall be computed on the basis of the pertinent schedule.

Section 2C.02. Time of Payment The tax imposed in this Article shall be paid in advanced on or before the **20th day of January every year** to the Municipal Treasurer or his duly authorized representatives. The tax however may be paid without penalty on a quarterly basis simultaneously with the payment of the real property taxes.

Section 2C.03. Surcharges and Interest on Unpaid Taxes

In case a tax in this Ordinance is not paid on the date fixed herein on upon occurrence of the event which has given rise of its collection, there shall be collected as part of the amount a surcharge of twenty five percent (25%) and interest thereon at the rate of two percent (2%) per month from the date it is due until it is paid, but in no case shall the total interest on the unpaid amount or portion thereof exceed six (36) months.

Section 2C.04. Submission of Statement of Gross Sales/Receipts/income During the Preceding Calendar Year.

All business enterprises reporting a gross sales/receipts/income of Six Hundred Thousand Pesos (P600, 000. 00) or more in the preceding calendar year shall submit two (2) copies of “BIR Stamped” financial statements with records statements with records of monthly payments of VAT and NON-VAT.

ARTICLE D. SITUS THE TAX

Section 2D.01. Situs of the Tax

a) For the purposes of collection of the business tax, the following definition of terms and guidelines shall be strictly observed.

1. **Principal Office** – The head or the main office of the business appearing in the pertinent documents submitted to the Securities and Exchange Commission, or the Department of Trade and Industry, or other appropriate agencies, as the case maybe.

The Municipality or City specifically mentioned in the Article of Incorporation or Official registration papers as being the official address or said principal office shall considered as the situs thereof.

In case there is a transfer or relocation of the principal office to another city or municipality, it shall be the duty of the owner, operator or manager of the business to give due notice of such transfer or relocation to the local chief executive of the cities or municipalities concerned within fifteen (15) days after such transfer or relocation effected.

2. **Branch or Sales Office** – A fixed placed in a locality which conducts operations of the business as an extensions of the principal office. However, offices used only as display area of the products where no stocks are for sale, although orders for the products maybe received thereat, are not branch or sales offices as herein contemplated. A warehouse which accepts orders or issue sales invoice independent of a branch with sales office shall be considered as sales office.
3. **Warehouse** – a building utilized for the storage of products for sale and from which goods or merchandise are withdrawn for delivery to customers or dealers, or by persons acting in behalf of the business. A warehouse that does not accept orders and/or issue sales invoices as aforementioned, shall not be considered a branch or sales office.
4. **Plantation** – a tract pf agricultural land planted to trees or seedlings whether fruit bearing or not, uniformly spaced or seeded by broadcast methods or normally arranged to allow highest production. For purpose of this article, inland fishing ground shall be considered as plantation.
5. **Experimental Farm** - agricultural lands utilized by a business or corporation to conduct studies, tests, research or experiments involving agricultural, agri-business, marine or aquatic livestock, poultry, dairy and other similar products for the purposes of improving the quality of goods and products.

However, on site of commercial quantity made in experimental farms shall be similarly imposed the corresponding tax paragraph (b), Section 2B.02 of this Ordinance.

b) Sales Allocation

1. All sales made in locality where there is a branch or sales office or warehouse shall be recorded in said branch or sales office or warehouse and the tax shall be payable to the city or municipality where the same is located.
2. In cases where there is no such branch, sales office or warehouse in the locality where the sales is made, the sale shall be recorded in the principal office and the tax accrue to the city or municipality where said principal office is located.
3. In cases where there is a factory, project office, plant or plantation in pursuit of business, thirty percent **(30%) of all sales recorded in the principal office** shall be taxable by the city or municipality where the principal office is located and seventy percent (70%) of all sales recorded in the principal office shall be taxable by the city or municipality where the factory plant or plantation is located. LGUs where only experimental forms are located shall not be entitled to the sale allocation herein provided for.
4. In case of a plantation located in a locality other that where the factory is located, said seventy percent (70%) sales allocation shall be divided as follow:

- a) Sixty percent (60%) to the city or municipality where the factory is located and
 - b) Forty percent (40%) to the city or municipality where the plantation is located.
5. In cases where there are two (2) or more factoring projects, plants or plantations located in different localities the seventy percent (70%) sales allocation shall be prorated among localities, where such factories, project offices, plants and plantations are located to their respective volumes of production during the period which tax is due, in the case of other independent contractors, the term production shall refer to the cost of projects actually undertaken during the tax period.
 6. The foregoing under paragraph (3) hereof shall be applied irrespective of whether or not sales are made in the locality where the factory project office, plant or plantation, the sale shall be covered by paragraph (1) or (2) above.
 7. In case of manufacturers or producers which engaged the services of an independent contractor to produce or manufacture some of their products, the rules of situs of taxation provided in this Article as clarified in the paragraph above shall apply except that the factory or plant and warehouse of the contractor utilized for the production and storage of the manufacturer.
- c) Port of Loading - The city or municipality where the port of loading is located shall not levy and collect the tax impossible under Article B Chapter II of this Ordinance unless the exporter maintain in said city or municipality is principal office a branch sales office or rehouse factory plant or plantation in which case the foregoing rule on the matter shall apply accordingly.
- d) Sales by route trucks vans or vehicles
1. For route sales made in a locality where a manufacturer producer wholesaler retailer or dealer has a branch or sales office or warehouse the sales are recorded in the branch sales office or warehouse and the tax due thereon paid to the LGU where such branch sales office or warehouse is located
 2. 2. Per route sales made in a locality where a manufacturer producer wholesaler retailer or dealer has no branch sales office or warehouse the sale are recorded in the branch sales office or warehouse from the route trucks withdraw their products for sale and the tax due on such sales is paid to the LGU where such branch, sales office or warehouse is located

ARTICLE E. RETIREMENT OF BUSINESS

Section 2E.01. Retirement of Business

- a) Any person natural or juridical subject to the tax on business under Article B. Chapter 11 of this Ordinance shall upon termination of the business, submit a sworn statement of the gross sales or receipts for the calendar year.

For the purpose hereof **termination shall mean that business operations are stopped completely.** Any change in ownership, management and/or name of the business shall not constitute termination as herein contemplated. Unless stated otherwise assumption of the business by any owner or manager or new registration of the same business under a new name only be considered by the LGU concerned for record purposes in the course of the permit or license to operate the business

The Municipal Treasurer shall see to it that the payment of taxes of a business is not avoided by simulating the following procedural guidelines shall be strictly followed:

1. The Municipal Treasurer shall assign every application for the termination or retirement of business to an inspector in his office who shall go to the business on records to verify if it is really no longer operating. If the inspector finds that the business is simply placed under a new name, manager and/or new owner, the Municipal Treasurer shall recommend to the

Municipal Mayor the disapproval of the application of the termination or retirement of said business.

- 2. Accordingly, the business continues to become liable for the payment of all the taxes, fees and charges imposed which was transferred by sale or other form of conveyance to the said new owner shall be liable to pay the tax or fee for the transfer of the business to him in the amount of two hundred pesos (P200 00)

b) In case it is found that the retirement or termination of the business is legitimate and the tax due therefrom be less than the tax due for the current year based on sales or receipts the difference in the amount of the tax shall be paid before the business is considered officially retired or terminates

c) The permit issued to a business retiring or terminating its operations shall be surrendered to the Municipal Treasurer who shall forth with cancel the same record such cancellation in his books.

MUNICIPAL REGULATORY FEES & USER CHARGES

CHAPTER III. PERMIT ANSD REGULATORY FEES

SECTION 3. ARTICLE A. MAYOR’S PERMIT FEES FOR BUSINESS & OTHER ACTIVITIES

Section 3A.01. Imposition of Fee - There shall be collected an annual fee for stance of a Mayor's Permit to operate a business, pursue an occupation or calling undertake an activity within the Municipality as follows:

	<u>Amount Per Annum</u>
1. On manufacturers, assemblers, repackers processors, brewers, distillers, rectifiers, and compounders of liquors, distilled spirits and wines or manufacturers of any article of commerce of whatever kind or nature.	
1.1 When employees are less than 5	550.00
1.2 When employees are 6 to 20	1,100.00
1.3 When employees are 21 to 30	2,200.00
1.4 When employees are 31 and above	3,300.00
2. On wholesalers, distributors, or dealers in any articles of commerce of whatever kind and nature except for businesses classified by proper government agencies as small scale industries such as bakeries, RTW delicacies, etc.	
2.1 When employees are less than 5	550.00
2.2 When employees are 6 to 20	1,100.00
2.3 When employees are 21 to 50	2,200.00
2.4 When employees are 51 and above	3,300.00
3. On exporters/importers	
3.1 When employees are less than 5	550.00
3.2 When employees are 6 to 10	1,100.00
3.3 When employees are 11 to 20	1,650.00
3.4 When employees are 21 to 30	2,200.00
3.5 When employees are 31 to 50	3,300.00
3.6 When employees are 51 and above	5,500.00
4. On retailers	2, 000. 00
a) Except for business classified as small scale	

industries such as sari-sari stores, etc.	1, 500. 00
b) Sari-sari stores along thorough fares	750. 00
c) Sari-sari stores w/ cigarettes & liquors	500. 00
d) Sari-sari stores w/o cigarettes & liquors	375. 00
5. On contractors	
a) General building contractors, specialty contractors, proprietors/operators of heavy equipment for rent or lease, garbage disposal contractors, sawmills, smelting plants, etc.	5,000.00
b) Advertising agencies, booking offices for film exchange & for transportation, business management services, landscaping contractors, janitorial services, custom brokers, feasibility studies, consultancy services, interior designers, insurance agencies, towing services, steam laundry, etc.	2, 500. 00
c) Gasoline services, filling stations & the likes	22,000.00
d) Business agent	1, 000. 00
e) Video services	500.00
f) Watch repair	500.00
g) Rent-a-Car	500. 00
h) Barber shops, beauty parlor etc.	1,000.00
i) Online Retailer	1,000.00
j) Others not specifically mentioned above but classified by proper government agencies as small scale industries.	1, 000. 00
6. Financial institutions	
a. banks	10,000.00
b. pawnshops/money remittance/money changer	5,000.00
c. Insurance and Pre-need companies	2,000.00
d. lending institutions	2,000.00
7. Operators of privately owned	
a) Market, shopping centers, etc.	10,000.00
b) Flea markets	10,000.00
8. Subdivision operators	10,000.00
9. Private cemeteries/memorial parks	10,000.00
10. Lessor/sub-lessors of real estate, real estate dealers excluding subdivision operators	10,000.00
11. Other businesses	
a) Boarding houses/Apartment	500.00 per unit
b) Dancing/driving/speed reading schools	1, 000. 00

c) Private schools, learning centers/review centers	1, 500. 00
d) Driving rages, golf links, shooting, badminton and tennis courts	2,000. 00
e) Private detectives/security and manpower agencies, and travel agencies	1,500. 00
f) Rice/corn mills, fish ponds and fish breeding grounds	1,000. 00
g) For maintaining window display office	500. 00
12. On public eating places	
a) Cafes, restaurants	3300.00
b) Carinderias	500.00
13. Other businesses	
a) Promoters, sponsors/talent scouts	
b) For maintaining an office such as liaison office, administrative offices with an area as follows:	
1. 400sq m or more	2,000.00
2. 300sq m or more but less than 400sq m	1,500.00
3. 200sq m or more but less than 300sq m	1,000.00
4. 200sq m or less	1,000.00
c) Cold storage and Ice plant	2, 500.00
d) Food cart (ice cream, barbecue, halo-halo, popcorn stand, etc.)	1,000.00
e) Food operating warehouses	5,000.00
f) Lumber yards	3, 500. 00
g) Car exchanges	2, 000. 00
h) Storage & sale of flammable substances	2, 500. 00
14. On printing and publication	5,000.00
15. On business enjoying franchise	2,500.00
16. Motels, hotels, inns and the likes	550.00 per unit
17. Commercial Establishment	550.00 per unit
18. Delivery trucks/vans/tricycles/jeeps/ motorcycles, regardless of the number of vehicles used for delivery for each vehicle	200. 00
19. On amusement places/devices	
a) Night/day clubs, dinner clubs, cocktail lounges, bars, disco houses, beer gardens. cabarets, dancing halls, KTV Bars, Videoke House	5, 000. 00
b) Social clubs/voluntary associations or organizations	1,500.00
c) Skating rinks	2, 000. 00
d) Bathhouses, private swimming pools, resorts, steam baths, sauna/spa, massage clinics and the likes	550.00 per room
e) Billiard/ pool halls (per table)	100. 00

f) Bowling establishments (per lane)	
1. Automatic	500.00
2. Non-automatic	300.00
g) Circuses, carnival (per house)	30,000.00
h) Merry-go-rounds, roller coasters, Ferris wheels, swings, shooting galleries or similar contrivances (per contrivances)	1,000.00
i) Air conditioned theaters/ cinema houses (per theater)	5,000.00
j) Boxing studio, auditoriums, gymnasium, concert halls or similar halls or establishments	5,000.00
k) Race track establishments	5,000.00
l) Amusement devices, Electronic Gaming, Betting Stations	500.00
20. On dealers of fermented liquors, distilled spirits and/or wines	3,000.00
21. On dealers in Tobacco	3,000.00
22. Petshops	2,500.00
23. LPG Dealer	22,000.00
LPG Retailer	11,000.00
24. Junk shops	5,000.00
25. Power plants	200,000.00
26. Research Station	10,000.00
27. Commercial Livestock farms, fishpond and other Producers of agricultural marine and aquatic products	5,000.00
Backyard fishpen, fish pond and other agricultural marine and aquatic products with an area not exceeding 100 sq. m.	1,000.00
28. On School, Religious Activity and Other Educational Institution	
Operating for Profit	1,100.00
Operating on Non-Profit	550.00
29. Cooperative	5,000.00
30. Hardware and Construction Supply	5,000.00
31. Drugstore or Pharmacy	5,000.00
32. On any business not otherwise specified in the preceding paragraph	3,000.00
33. For each duplicate of permit/certifications issued.	500.00
34. Base Stations (Cell Sites) Tower and Other Communication	15,000.00
35. Fireworks Retailer	3,000.00

The permit is payable in every distinct or separate establishment or place where the business or trade is conducted

One line of business or trade does not become exempt by being conducted with some other business or trade for which the permit has been obtained and the corresponding fee paid for

Section 3A.02. Newly Established Business- In the case of newly started business the applicable Mayor's Permit fee shall be computed proportionately to the annual fee.

Section 3A.03. Time and Manner of Payment-The fee for the issuance of a Mayor's Permit shall be paid to the Municipal Treasurer upon application before any business or undertaking can be lawfully begun on January of each year in case of renewal must be made not later than January 20 of the following year. The fee however, maybe paid without penalty on a quarterly basis simultaneous with the payment of business tax.

Section 3A.04. Surcharge for Late Payment-In case of failure to pay the permit fee or renew the permit within the prescribed period, the fee shall be increased by a surcharge of twenty-five percent (25%) and additional (2%) monthly interest of the original amount due, such surcharge to be paid at the same time and in the same manner as the fee.

Section 3A.05. Administrative Provisions.

a) Supervision and control over establishments and places.

The Municipal Mayor shall supervise and regulate all establishments and places subject to the payment of the permit fee. He shall prescribed rules and regulations as to the mode or manner n which they shall be conducted in so far as may be necessary to maintain peaceful healthful and sanitary conditions in the Municipality of Calauan

b) Application for Mayor's Permit false statement.

An application for a Mayor's Permit shall be filed with the office of the Municipal Mayor. The form for the purpose shall be issued by the same office and shall set forth the requisite information including the name and residence of the applicant, the description of business or information as may be required

Any false statement deliberately made by the applicant shall constitute a sufficient ground for denying or revoking the permit issued by the Mayor and the applicant or licensee may further be prosecuted in accordance with the penalties provided in this Article

A Mayor's Permit Shall be refused to any person:

- 1. Who previously violated any ordinance or regulation governing permits granted;
- 2 Where business establishment or undertaking does not conform with zoning regulations and safety, health and other requirements of the Municipality
- 3 Who has an unsettled tax obligation debt or other responsibility to the government; and
- 4. Who is disqualified under any provision of law or ordinance to establish or operate he business applied for.

c) Issuance of Permit; Contents of Permit.

Upon approval of the application of a Mayor's Permit, two copies of the application duly signed by the Municipal Mayor shall be returned to the applicant One copy shall be presented to the Municipal Treasurer as basis for the collection of the Mayor's Permit Fee and the corresponding business tax.

The Mayor's Permit shall be issued by the Municipal Mayor upon presentation of the receipt for the payment of the Mayor's Permit and the Official Receipt issued by the Municipal Treasurer for the payment of the business tax.

Every permit issued by the Mayor shall show the name and residence of the applicant.

his nationality and marital status, nature of the organization that is whether the business is a sole proprietorship, corporation or partnership, etc., location of the business date of issue and expiration of the permit and other information as may be necessary

The Municipal Mayor shall, upon presentation of satisfactory proof that the original of the permit has been lost, stolen or destroyed, issue a duplicate of the permit upon payment of the corresponding fee.

d) Posting of Permit - Every permittee shall keep his permit conspicuously posted at all time in his place of business or office or if he has no place of business or office, he shall keep the permit in his person. The permit shall be immediately produced upon demand by the Municipal Mayor. The Municipal Treasurer or any one of their authorized representative.

e) Duration of Permit - The Mayor's Permit shall be granted for period of not more than one (1) year and shall expire on the thirty-first (31) of December following the date of issuance unless revoked or surrendered earlier. Every permit shall cease to be in force upon revocation or surrender thereof. It should have a continuing validity only upon renewal thereof and payment of the corresponding fee.

f) Revocation of Permit - When a person doing business under the provisions of this Code violates any provision of this Article, refuse to pay an indebtedness or liability to the Municipality or abuses his privilege to do business to the injury of the public moral or peace or when a place where such business is established is being conducted in a disorderly or unlawful manner, is a nuisance, or is permitted to be use as a resort for disorderly characters, criminals or women of a-repute, the Municipal Mayor may, after investigation, revoke the mayor's permit. Such revocation shall operate to forfeit all sums which may have been paid in respect of said privilege, in addition to the fines and imprisonment that maybe imposed by the court for violation of any provision of this ordinance covering the establishment and maintenance of business and prohibit the operation of the business whose privilege is revoked, until restored by the Sanguniang Bayan

Section 3A.05. Rules and Regulations on Certain Establishments.

1. On cafes cafeterias, ice cream and other refreshment parlors, restaurants, soda fountain bars, carinderia or food caterers and bakeries No owner of said establishments shall employ any cook, helpers, food dispensers, waiters, waitresses without a Food Handlers Certificate from the Municipal Health Officer renewable monthly

Establishments selling cooked and readily edible foods shall have them adequately covered and protected from dust flies and other insects and shall follow strictly the rules and regulations on sanitation promulgated by the Municipal Health Officer and existing laws or ordinance.

2. Sauna bath, massage, barber and beauty shops; said shops shall not be allowed to operate with masseurs, barbers and beauticians not having secured the necessary corresponding medical certificate from the Municipal Health Officer.

ARTICLE B. MOBILE VENDORS AND ROLLING STORES

Section 3B.01. Imposition of Fee- There shall be collected a registration fee of fifty pesos (P500.00) per annum for each animal drawn cart or sledge, bicycle/tricycle or other motorized carrier in selling consumables and other articles of commerce used in the Municipal of Calauan which shall be registered with the office of the Municipal Treasurer.

Section 3B.02. Time and Manner of Payment - The fee imposed herein shall be due and payable within the first twenty (20) days of January of every year. For each animal drawn cart or sledge, bicycle/tricycle or other motorized carrier newly acquired after the first twenty (20) days of January, the permit fee shall be paid without penalty within the first twenty (20) days of the quarter following the date of purchase.

Section 3B.03. Administrative Provisions - The Municipal Treasurer shall keep a register of all animal drawn cart or sledge, bicycle/tricycle or other motorized carrier which shall set forth among others, the name and address of the owner.

ARTICLE C. FEE ON IMPOUNDING OF ASTRAY ANIMALS

Section 3C.01. Definition-When used in the Article.

- a) **"A stray Animal"** means an animal which is set loose unrestrained and not under the complete control of its owner, or the one in charge or in possession thereof, found roaming at large in public or private places.
- b) **"Public Place"** includes national, provincial, municipal, city or barangay streets, parks, plazas and other places open to the public.
- c) **"Private Place"** includes private owned street or yards, rice fields or farm lands or lots owned by an individual other than the owner of the animal
- d) **"Large Cattle"** includes horses, mules, asses, carabaos, cows and other domestic members of the bovine family.

Section 3E.02. Imposition of Fee -There shall be imposed the following fees for each day or fraction thereof on each head of astray animal found running or roaming at large, or fettered in public or private places

a) Large Cattle	P	1000. 00
b) Pigs, goat, sheep, dog and all other animals		500. 00

Section 3C.03. Time of Payment - The impounding fee shall be paid to the Municipal Treasurer prior to the release of impounded animal

Section 3C.04. Administrative Provisions - For purposes of this Article the Municipal Agriculturist and/or Municipal Agriculturist or his deputies are hereby authorized to apprehend and impound astray animal in the Municipal corral or a place duly designated for such purpose. He shall also cause the posting of the impounded astray animal in the Municipal Hall and inform the Municipal Mayor accordingly. Impounded animals not claimed five (5) days after the date of impounding shall be sold of public auction or be disposed in accordance with existing national laws.

ARTICLE F. LICENSE FEE ON DOMESTICATED ANIMALS

Section 3F.01. Imposition of Fee -Every person that owns or keep any domesticated animal, including but not limited to Dogs, Cats, Fish, Birds, Rabbits and the likes, shall obtain a license therefore and pay to the Municipal Treasurer the sum of Fifty Pesos (P50.00) per animal;

Section 3F.02. Time of Payment-The fee imposed herein shall be due on the first day of January and payable within the first twenty (20) days of January. The permit fee for animals acquired after the twentieth of January of every year shall be paid without penalty within the first twenty (20) days of the quarter following the date of acquisition

Section 3F.03. Administrative Provisions - The Municipal Treasurer shall keep a register of all licensed animals describing the same by name, color and sex, and shall also enter in the register the name and address of owner or keeper

The owner or keeper of any domesticated animal acquired to license under this Article shall, if applicable, provide a leather or metal collar, or other identifying accessory for proper identification by its owner.

ARTICLE G. BUILDING PERMIT AND RELATED FEES

Section 3G.01. The Assessment, collection and allocation of building permit fees. signboard permit fees, plumbing inspection permit fees sanitary inspection fees, mechanical installation and inspection fees and such other imposition as may be prescribed by the Department of Public Works and Highways in the exercise of

regulatory powers over public and private buildings and structures under Presidential Decree No 1096 otherwise known as the National Building Code of the Philippines, shall be covered by such Code and the rules and regulations promulgated.

ARTICLE H. PERMIT FEE ON CIRCUS OR MANAGERIST PARADE AND OTHER PARADES

Section 3H.01. Imposition of Fee-There shall be collected a Mayor's Permit Fee of two hundred pesos (P200.00) per day on every circus or menagerie parade and other parades using banners, floats, or musical instruments carried on in the Municipality.

Section 3H.02. Time and Manner of Payment - The fee imposed herein shall be due and payable at least five (5) days before the schedule date of the circus or parade and no such activity shall be held without first paying the fee.

Section 3H.03. Exemption - Civic and military parades as well as religious processions and campaign rallies shall not be required to pay the permit fee imposed in this Article;

Section 3H.04. Administrative Provisions - The Station Commander of the Philippine National Police (PNP) shall promulgate the necessary rules and regulations to maintain an orderly and peaceful conduct of the activities maintained in this Article. He shall also define the boundary within which such activities may be lawfully conducted

ARTICLE ISSUANCE OF ORDER OF PAYMENT FOR THE RENTA OF PERONAL AND REAL PROPERTIES OWNED BY THE MUNICIPALITY

Rates to defray the cost of lights, power, sound system and for maintenance purposes at Municipal Gymnasium, Parks and Playgrounds	RATES
Use of lights and sound system	PHP500.00 per hour
Use of lights and electricity	PHP500.00 per hour
Use of generator set in case of power outage	PHP2000.00 per hour
Use of LED wall	PHP1000.00 per hour
Rates to defray the cost of lights, power, sound system and for maintenance purposes at Municipal Gymnasium, Parks and Playgrounds	
Sports Competition	PHP3000.00 per day
Stage shows, concerts, proms, entertainment	PHP3000.00 per day
As Display Center	PHP3000.00 per day
Wedding Ceremonies/receptions/oth er special occasions	PHP3000.00 per day
Technical Operator of lights and Sound system	PHP1000.00 per day
Use of LED wall	PHP1000.00 per hour
LED Wall Rental	PHP15000 per day
As Display Center (tent or booth) - Parks and Playgrounds	PHP 1000 per day

Rates to defray the cost of lights, power, sound system and for maintenance purposes at Municipal Conference Hall

Use of lights and sound system	PHP1000.00 per hour
Use of lights and electricity	PHP500.00 per hour
Use of generator set in case of power outage	PHP3000.00 per hour
Use of LED wall	PHP500.00 per hour
Use of lights and sound system with AC	PHP2000.00 per hour
Use of lights and electricity with AC	PHP1500.00 per hour
Use of generator set in case of power outage	PHP3000.00 per hour
Use of LED wall	PHP500.00 per hour
Application for Parade Permit	PHP1000.00 per day

Cedera Special Permit is granted to every person, natural or juridical for the temporary use of sidewalks and alleys or portion thereof during the celebration of town fiesta wherein roads or streets are temporarily closed for the period of one month to be used by the stallholders. The temporary closure shall start on May 11 up to May 25 of each year.

Cedera Stall Holders	PHP2000.00 per stall
Transient Vendors	
Balut	PHP100 per unit
Popcorn	PHP100 per unit
Carinderias	PHP500 per unit
RTW/Dry goods	PHP500 per unit
All other of the same kind	

Electric Charges	
11 watts and below (LED bulb)	50 per unit per day
Above 11 watts (LED bulb)	60 per unit per day
Additional electric gadgets and appliances are subject to additional fees such as, but not limited to radio cassette, electric fan, blender and TV	50 per unit per day
high watts electrical machine/ appliances	depends on Engineering computation
Garbage Fee	50 per unit per day

Night Market permit shall be granted to a small time or ambulant vendors upon approval of the authority. Food carts are aligned along Plaza, Parks and Playgrouds and New Municipal Public Market with 2 x 3 mm linear meter stall and operates from 5:00 p.m. until 11:00 p.m. daily.

For Annual Registration Fee	PHP100.00 per year
-----------------------------	--------------------

Monthly Fee	PHP1500.00 per month
Electric Charges	
11 watts and below (LED bulb)	50 per unit per day
Above 11 watts (LED bulb)	60 per unit per day
Additional electric gadgets and appliances are subject to additional fees such as, but not limited to radio cassette, electric fan, blender and TV	50 per unit per day
high watts electrical machine/ appliances	depends on Engineering computation
Garbage Fee	50 per unit per day
Special Mayor's Permit for Holding Benefit Shows	PHP2000.00
Mayor's Permit on LED wall Advertisement	PHP500 per day

ARTICLE I. REGISTRATION FEE ON LARGE CATTLE

Section 3I.01. Definition - For purpose of this Article Large Cattle includes a two year old horse, mule, ass, carabaos, cow or other domesticated member of the bovine family.

Section 3I.02. Imposition of Fee-There shall be collected by the Municipal Treasurer the following fees

a) For certificate of ownership for non-branded cattle	P	500.00
b) For certificate of ownership for brand cattle		1000.00
c) For certificate of transfer		1000.00

The transfer fee shall be collected only once in a large cattle is transferred more than once a day.

Section 3I.03. Time and Manner of Payment - The registration fee shall be paid to the Municipal Treasurer upon registration or transfer of ownership of the large cattle.

Section 3I.04. Administrative Provisions

- a) The owner of a large cattle is hereby required to register said cattle with the Municipal Treasurer.
- b) All branded and counter branded animals presented to the Municipal Treasurer shall be registered in a book showing among others the name and the residence of the owners, and the class, color, sex, brands and other identification marks of the cattle.
- c) The transfer of the large cattle, regardless of its age, shall likewise be registered with the Municipal Treasurer. It shall be entered in the registry book setting forth, among others, the name and residence of the owner and the purchaser, the consideration or purchase price of the animal for sale or transfer, class, sex, brand and other identifying marks of the animals and a reference by name to the original certification of ownership with the name of the Municipality which issued it.

ARTICLE J. PERMIT FEE FOR EXCAVATION

Section 3J.01. Imposition of Fee -There shall be collected the following fees on every person who shall make or cause to be made any excavation of Private Street within the Municipality of Calauan

- a) For crossing with concrete pavements:
 - 1. For crossing concrete pavement

(minimum area 2.00 x 6.00 m., 12 sq. meters) P 1, 000. 00

2. For crossing across base of streets with concrete pavement, per linear meter (boring method) 200. 00

b) For crossing streets with asphalt pavement:

1. Minimum fee 1, 000. 00

2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.80 meters) 600. 00

c) For crossing street with grave pavement

1. Minimum fee 200. 00

2. Additional fee for each linear meter crossing the streets (minimum width of excavation, 0.30 meters) 100. 00

d) For crossing existing curbs and gutter resulting in the damage 200. 00

Section 3J.02. Time and Manner of Payment -The fee imposed herein shall be paid to the Municipal Treasurer by every person who shall make any excavation or cause any excavation to be made upon application for the Mayor's Permit, but in all cases, prior to the excavation.

Section 3J.03. Administrative Provisions

a) No person shall undertake or cause to undertake any digging or excavation of any part or portion of the Municipal streets of Calauan unless a permit shall have been first secured from the office of the Municipal Mayor

b) The Municipal Engineer shall supervise the digging and excavation and shall determine the necessary width of the streets to be dug or excavated

c) In order to protect the public from any danger, appropriate signs must be place in the area where work is being done.

ARTICLE K. FEES FOR SEALING AND LICENSING OF WEIGHTS AND MEASURES

Section 3K.01. Imposition of Fees - The following are imposed for the sealing and licensing of weights and measures

a) For scaling linear metric measures:

Not over one meter P 100. 00
measure over one meter 150. 00

b) For sealing metric measures of capacity

Not over ten liters 100. 00
Over ten liters 120. 00

c) For sealing metric instruments of weights

With capacity of not more than 30kg	100. 00
With capacity of more than 30kg but not more than 300kg	140. 00
With capacity of more than 300kg but not more than 3,000kg	200. 00
With capacity of more than 3,000kg	600. 00
d) For sealing apothecary balance of precision	
Over 3,000kg	200. 00
Over 300 to 3,000kg	150. 00
Over 30 to 300kg	100. 00
30kg or less	100. 00
e) for sealing scale or balance with complete set of weights for use therewith.	
	100.00
For each extra weight:	50.00
For each every re-testing and re-sealing of weights and measures instruments including gasoline pumps outside the office upon request of the owner or operator an additional service charge for each instrument shall be collected.	
	100.00
Cost of Seal	50.00

Section 3K.02 Payment of fees and Surcharge- The fees herein imposed shall be paid and collected by the Municipal Treasurer upon the sealing or licensing of the weight or measures instruments and renewable every six (6) months, the Official Receipt evidencing payment shall serve as a license to use such instrument for six (6) months from the date of sealing unless such instrument becomes defective before the expiration period failure to have the instrument re-tested and the corresponding fee paid thereof within the prescribed period shall subject the owner or user to a surcharge of five hundred per centum (500%) of the prescribed fees which shall no longer be subject to interest.

Section 3K.03. Exemptions

- a) All instruments for weights and measures used in government work or maintained for public use by any instrumentality of the government shall be tested and sealed free.
- b) Dealers of weight and measures instrument intended for sale.

Section 3K.04. Administrative Provisions:

- a) The Municipal Treasurer is hereby required to keep full sets of secondary standards which shall be compared with the fundamental standards in the department of Science and Technology annually.

- b) The Municipal Treasurer or his deputies shall conduct periodic physical inspecting and test weights and measures instrument within the Locality.
- c) Instruments of weight and measures found to be defective and such defect is beyond repair shall be confiscated in favor of the government and shall be destroyed by the Municipal Treasurer in the presence of the Municipal Accountant or his representative.

Section 3K.05. Fraudulent Practices Relative to Weight and Measures and Corresponding Penalties.

- a) Fraudulent practices relative to weight and measures- Any person, other than the official sealer of weights and measures:
 - 1. Who places an official tag or seal upon any instrument or weight and measures or attaches it therein; or
 - 2. Who fraudulently imitates any mark, stamp, or brand, tag or other characteristic sign used to indicate that weight and measures have been officially sealed; or
 - 3. Who alters in any way the certificate given by the sealer as an acknowledgement that the weights and measures mentioned therein have been duly sealed; or
 - 4. Who makes or knowingly sells or uses any false or counterfeit stamp tag, certificate or license, or any dye for printing or making stamp, tags, certificates or licenses which is an imitation of or purports to be lawful stamp, tag, certificate or license of the kind required by the provisions of this Article; or
 - 5. Who alters the written or printed figures or letters on any stamps, tag, certificate or license used or issued; or
 - 6. Who has in his possession any such false, counterfeit, restores or alters stamp, tag, certificate or license for the purpose of using or re-using the same in payment of fees or charges imposed in this article; or
 - 7. Who procures the commission of any such offense by another,

Shall for each of the offense above; be fined by not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) or imprisonment for not less than one (1) month nor more than six (6) months or both, at the discretion of the court.

- b) Unlawful possession or use of instruments not sealed using and not sealed within six (6) months from last sealing.

Any person making a practice of buying or selling goods by weights and/or measures or of furnishing services the value of which is estimated by weights or measures. Who has in his possession, permit any unsealed scale, balance, weight or measures and any person who uses on any purchase or sale or in estimating the value of any weight or measure that has not been officially sealed. Or if previously sealed the license therefore has expired and has not been renewed in due time, shall be punished by a fine of not exceeding Five Thousand Pesos (P5,000.00) or by imprisonment of not more than six (6) months or both at the discretion of the court.

If, however, such scale, balance, weight or measures, has been officially sealed at same previous time and the sealed and tag officially affixed thereto remain intact and in the same position and condition in which they were placed by the official sealers and the instrument is found not to have been altered or rendered in accurate but still to be sufficiently accurate to warrant its being sealed without repairs or alterations such instrument shall if presented for sealing promptly or demand of any authorized sealer and the owner possessor or used of the same shall be subject to the penalty a surcharge equal to five (5) times the regular fee fixed by law for the sealing of an instrument of its class, this surcharge to be collected and accounted for by the Municipal Treasurer in the same manner as the regular fees for sealing such instruments.

c) Alteration of fraudulently used instrument of weight and measures:

1. Any person, with fraudulent intent alters any scale or balance, weights or measures after it is officially sealed or who knowingly uses any false scale or balance weight and measure, whether sealed or not, shall be punished by a fine of not less than One Thousand Pesos (1,000.00) nor more than Five Thousand Pesos (5,000.00) or by imprisonment of not more than one (1) month nor more than six (6) months or both at the discretion of the court.
2. Any person who fraudulently gives short weight or measures in the making of scale or who fraudulently takes excessive weight or measures on the making of purchase, or who assuming to determine truly the weight or measures. Fraudulently misrepresent the weight or measures therefore shall be punished by a fine not less than One Thousand Pesos (1,000.00) nor more than one (1) month nor more than six (6) month or both.

Section 3K.06. Administrative Penalties- The Municipal Treasurer may compromise the following acts or mission not constituting fraud:

a) Any person making a practice of buying or selling by weight and measure using unsealed and/or unregistered instrument:

1. When correct	P	300.00
2. When incorrect but within tolerable		
Allowance or defect or short measure		600.00

b) Failure to produce weight and measure, tag, or license or certificate upon demand but the instrument is duly registered.

1. When correct	P	100.00
2. When incorrect but within tolerable		
allowance or defect or short measure		200.00

c) Any person found violating any of the above two (2) provisions for the second time shall be fined twice the above penalty.

CHAPTER IV. SERVICE FEES

ARTICLE A. CERTIFICATION FEES

Section 4A.01. Imposition of Fee - There shall be collected the following fees from every person requesting copies of official records and documents from the offices of the Municipal Government of Calauan.

1. For certified copies of any papers,
records, decrees judgments or ,entry
of which any person is entitled to
demand and receive a copy comprising
of 1-2 pages

100.00
2. For certified copies of any papers,
records, decrees judgments or entry
of which any person is entitled to
demand and receive a copy comprising
of 3 or more pages

300.00
1. Xerox or any other produced by
copying machine per page

- Short (8.5” x 11”)10.00

- A4 (8.27” x 11.69”)10.00

- Long / Legal (8.5” x 13”-14”)12.00

- A3 (11.69” x 16.54”)20.00

- Back-to-Back Copy+5.00
3. For certifying the official act of the
Municipal Judge or other judicial certificate
with seal copy comprising
of 1-2 pages

100.00
4. For certifying the official act of the
Municipal Judge or other judicial certificate
with seal copy comprising
of 3 or more pages

300.00

Section 4A.02. Exemption - The fee imposed in this Article shall not be collected for copies furnished to other offices and branches of the government for official business, except for those copies required by the court at the request of the litigant, in which case, charges shall be in accordance with the above-mentioned schedule. Likewise, students requesting for their research or school projects and first time job seekers, requesting documents related to their job application are exempt from paying the above fees.

Section 4A.03. Time and Manner of Payment-The fees shall be paid to the Municipal - Treasurer at the time the request, written or otherwise for the issuance of a copy of any Municipal record or document is made.

ARTICLE B. CIVIL REGISTRY FEES

Section 4B.01. Imposition of Fees - There shall be collected for services rendered by the Municipal

Registry of the Municipality of Calauan the following fees:

i. LCR Form 1A (Birth-available)	
For Local Use	100.00
For Abroad	130.00
ii. LCR Form 1B (Birth-not available)	100.00
iii. LCR Form 1C (Birth Destroyed)	100.00
iv. LCR Form 2A (Death-available)	100.00
v. LCR Form 2B (Death-not available)	100.00
vi. LCR Form 2C (Death-destroyed)	100.00
viii. LCR Form 3A (Marriage available)	
For Local Use	100.00
For Abroad	130.00
ix. LCR Form 3B (Marriage-not available)	100.00
x. LCR Form 3C (Marriage-destroyed)	100.00
xi. Registration of Foundling	1,000.00
xii. Delayed registration of death	200.00
xiii. Delayed registration/Reconstruction of marriage	200.00
xiv. Endorsement Fee/Re-endorsement	100.00
xv. Certified photocopy/True copy of Civil Registry Document	100.00
xvi. Marriage Application Fee	300.00
xvii. Additional Marriage License Fee	200.00
xviii. Solemnization Fee	
1,000.00	
xix. Filing fee to correct a clerical or typographical error in an entry in the civil register	1,000.00
xx. Filing fee for change of first name or nickname in the civil register	3,000.00
xxi. Service fee for migrant petition to correct a clerical or typographical error in an entry in the civil register	
500.00	
xxii. Service fee for migrant petition for change of first name or nickname in the civil register	1,000.00
xxiii. Filing fee to correct clerical or typographical errors in the day and month in the date of birth or sex of person	3,000.00
xxiv.	
xxv. Service fee for migrant petition to correct clerical or typographical errors in the day and month in the date of birth or sex of person	1,000.00
xxvi. Legal Instrument Fee	200.00
xxvii. Processing of Certificate of Finality (RA 9048 & RA10172)	
200.00	
xxviii. Processing of Affidavit to Use the Surname of the Father (AUSF)	
200.00	
xxix. Processing of Affidavit of Acknowledgement	200.00
xxx. Processing of Legitimation	200.00
xxxi. Processing of Supplemental Report	
200.00	
xxxii. Additional Payments for BREQS	
BIRTH	255.00
xxxiii. MARRIAGE	
255.00	
DEATH	255.00
CENOMAR	310.00
xxxiv.	

xxxv. Service Fee for Out-of-Town delayed registration of birth	
200.00	
xxxvi.	
xxxvii. Service Fee for Out-of-Town processing of legal instrument and others	
200.00	
xxxviii. Other certification related to Civil registry Office	
130.00	
xxxix. Processing of Court Decree/Order (including decision issued by Sharia Court)	1,000.00
xl. Acquisition of Citizenship	1,000.00
xli. Adoption	1,000.00
xl.ii. Affidavit of Reappearance	1,000.00
xl.iii. Aliases	1,000.00
xl. iv. Annulment of Marriage	1,000.00
xl. v. Authorization and ratification of artificial insemination	1,000.00
xl. vi. Court decision or order on the custody of minor and guardianship	1,000.00
xl. vii. Court Decision recognizing or acknowledging natural children	1,000.00
xl. viii. Divorce	1,000.00
xl. ix. Impugning or denying such recognition	1,000.00
l. Judicial determination of paternity and filiation	1,000.00
li. Legal Separation	1,000.00
lii. Marriage Settlements and any modification thereof	1,000.00
liii. Naturalization	1,000.00
liv. Option to elect Philippine Citizenship	1,000.00
lv. Partition and distribution of properties of spouse and delivery of the children’s presumptive legitime	1,000.00
lvi. Repatriation document with oath of allegiance	1,000.00
lvii. Voluntary Emancipation of Minor	1,000.00
lviii. Waiver of rights/interests of absolute community of property	1,000.00
lix. Other court decree/Order	1,000.00

MUNICIPAL ASSESSOR’s

lx. Processing Fee for Transfer of Ownership/Change of Tax Declaration (Land)	150.00
lxi. Processing Fee for Transfer of Ownership/Change of Tax Declaration (Building)	150.00
lxii. For Consolidation/Subdivision	150.00
lxiii. Certified True Copy of Tax Declaration	150.00
lxiv. Certified of New Assessment of Land, Building, Machinery and Equipment	150.00
lxv. Certification of No Improvement	150.00
lxvi. Certification of Property Landholdings	150.00
lxvii. Certification of No Property	150.00
lxviii. Certified True Copy of Tax Map	150.00
lxix. Annotation Fee on Mortgages, Adverse claims and the like	150.00
lxx. Other Certifications related of Assessor’s Office	150.00

MUNICIPAL AGRICULTURE

lxxi. Certification for Individual Farmers and Fisherfolks	200.00
lxxii. Certification for Livestock, Poultry and Fisheries Business	500.00
lxxiii. Inspection fee (for shipping animals)	

a. Swine, Goat, sheep	50.00/head
b. Cow, Carabao, Horse	100.00/head
c. Poultry, duck and chicken (in bulk)	0.10/head
d. Gamefowl	50.00/head
e. Cats and dogs	50.00/head
f. Other animals	50.00/head

Section 4B.02. Exemption - The fee imposed in this Article shall not be collected for copies furnished to agencies, offices and other branches of the government for official purposes except those copies required by courts at the request of litigants, in which case the fee should be collected. Likewise, first time job seekers, requesting documents related to their job application are exempt from paying the above fees.

Section 4B.03. Time of Payment - The fees shall be paid to the Municipal Treasurer registration or issuance of the permit license or certified copy of local registry records or documents.

**ARTICLE C-1. SERVICE FEE FOR PHYSICAL EXAMINATION
AND ISSUANCE OF MEDICAL CERTIFICATE**

Section 4C-1.01. Imposition of Fees - There shall be collected a fee of Fifty Pesos (P50.00) from any person who under existing laws or ordinance is required to secure a medical certificate for physical examination from the Municipal Health Officer or his authorized representative.

In addition, a fee of Fifty Pesos (P50.00) shall be paid by food handlers and others required by existing laws and ordinance to undergo stool examination the request of the physical and/or stool examination shall be contained in a medical certificate to be issued free of charges by the Municipal Health Officer.

However, the following individuals are exempted from the aforementioned fees: (1) Students who will need medical certificate for enrollment, absences, and extracurricular activities; and (2) First time job applicants needing medical certificate as part of their employment requirements.

t

Section 4C-1.02. Fee for Other Certificates - *The following charges shall be imposed for other certificates to be issued by the Medical Health Officer:*

Burial Permit	P100.00
Exhumation Permit	P100.00
Disinterment or Removal of Cadaver	P100.00

Section 4C-1.03. Time of Payment - The fee shall be paid to the Municipal Treasurer before the physical examination is made and the medical certificate is granted or before the medical certificate is issued. Nonetheless, first time job seekers, requesting medical or physical examination related to their job application are exempt from paying the above fees.

Section 4C-1.04. Administrative Provisions - Individuals engage in an occupation, the nature of which has something to do with the preparation of food or foodstuff, whether cooked or in form, are hereby required to undergo a physical examination and medical check-up at least once a year.

Owners, managers and operators of establishment shall see to it that their employees required to undergo physical and medical examination have been issued the necessary health certificates.

The Municipal Health Officer shall keep a record of physical and other health examinations conducted and the copies of medical certificates issued, including the name of the individual, the date and the purpose for which the examination was made.

ARTICLE C-2. MEDICAL LABORATORY SERVICES FEES

Section 4C-2.01. Medical Laboratory fees - The following fees shall be collected from any person who avails the Medical Laboratory fees of the Municipal Health Office, to wit:

-Urinalysis	P40.00
-Complete Blood Count (CBC)	P80.00
-Fecalysis	P40.00
-Fasting Blood Sugar	P100.00
-Spectrum Examination	NO CHARGE
-Blood Typing	P100.00
-Pregnancy Test	P100.00

Section 4C-2.02. Other Laboratory Services - Laboratory services and medical services which may be offered in the future by the municipal government may similarly be charged based on the rates that may be imposed by the the Sanggunian Bayan via appropriate Suppletory Ordinance..

ARTICLE D. POLICE CLEARANCE FEE

Section 4D.01. Imposition of Fee-There shall be paid for each police clearance certificate obtained from the Station Commander of the Philippine National Police of Calauan, the following fees.

1. **Police Clearance Fee:**
- a) For employment, scholarship study grant

(free)
- b) For change of name

300.00
- c) For application of Filipino citizenship

500.00
- d) For passport or visa application

150.00
- e) For firearms permit application

300.00
- f) For other purposes

300.00
- g) Court clearance

150.00
- h) Mayor's clearance

50.00
- i) Pleb clearance

50.00
2. **Cost of Printed Forms w/ Picture**

50.00

Section 4D.02. Time of Payment- The service fee provided under this Article shall be paid to the Municipal Treasurer upon application for police clearance by the person applying for said clearance. Nonetheless, first time job seekers, requesting medical or physical examination related to their job application are exempt from paying the above fees.

ARTICLE E. SERVICE CHARGE FOR GARBAGE COLLECTION

Section 4E.01. Imposition of Fee- There shall be collected from market stall holders, and operators of business establishments including newly established business within the Municipal of Calauan, an annual garbage collection fee as follows:

Schedule A - Amusement Places

1. Billiard and/or pool halls, per table	P	300.00
2. Bowling establishments		
a) Automatic, per lane		300.00
b) Non-automatic, per lane		200.00
3. Circuses, carnivals and the like		3,000.00
4. Cockpits		3,000.00
5. Golf links and/or ranges		3,000.00
6. Gymnasium		3,000.00
7. Super clubs, cocktail lounges, beer gardens, pub houses, disco houses, cabarets, dance halls, dancing pavilions and other similar establishments		4,000.00
8. Resorts/pools and other similar places		4,000.00
9. Sauna baths and massage clinics, per cubicle		4,000.00
10. Skating rinks		4,000.00
11. Studio, sport complexes		3,000.00
12. Theatre or cinema houses per theatre		4,000.00

Schedule B- Electric and Power Companies

1. Main office and/or each power plant	P	30,000.00
2. Every branch office thereof		10,000.00

Schedule C- Financial Institutions

1. Banks		
a) Commercial banks (main office)	P	4,000.00
Every branch thereof		3,000.00
b) Savings banks (main office)		3,000.00
Every branch thereof		2,000.00
c) Rural banks		3,000.00
Every branch thereof		1,000.00
d) Development banks		3,000.00
Every branch thereof		1,000.00

2. Savings and Loan Associations,
Insurance Companies, Pawnshops

Main Office	3,000.00
Every branch thereof	2,000.00

3. Financial and/or Lending Investors, money shops

Main office	3,000.00
Every branch thereof	2,000.00

4. Authorized dealer in foreign currencies and stock brokers 3,000.00

Schedule D- Gasoline Service Filling Stations:

1. Having an area of 1,500sq. m. or more	P	6,000.00
2. Having an area more than 1,000sq. m. but less than1,500sq. m.		4,000.00
3. Having an area of 1,000sq. m. or less		3,000.00
4. Curb pumps and filling station		2,000.00

Schedule E- Private Hospitals, Medical Clinics and Lying-in with Bed Capacity for.

1. More than 500 persons	P	6,000.00
2. 301 to 500 persons		4,000.00
3. 151 to 300 persons		3,500.00
4. 101 to150 person		3,000.00
5. 70 to 100 persons		2,500.00
6. Less than 70 persons		2,000.00

Animal Hospital, Vet Clinics and others	3,000.00
---	----------

Schedule F- Hotels, motels, apartels, Pension Inns, Drive inns, boarding houses, lodging, houses, dormitories, dwellings and other spaces for lease or rent

Per room	P	300.00
----------	---	--------

Schedule G -Private universities, colleges, schools and educational or vocational institutions based on the total semestral enrollment as follows:

a) 50,000 students or more	P	8,000.00
b) 30,000 students or more but		

less than 50,000 students	6,000.00
c) 20,000 students or more but less than 30,000 students	5,000.00
d) 10,000 students or more but less than 20,000 students	4,000.00
e) 5,000 students or more but Less than 10,000 students	3,000.00
f) Less than 5,000 students	2,000.00

Schedule H- Liquified Petroleum

Gas Dealer:

1. Distributor/Refiller	P	3,000.00
2. Dealer/Retailer		2,000.00

Schedule I- Market Stall Holders:

Public Markets/Private Markets (Operators)	P	6,000.00
Per each stall (lessee/vendor)		1,000.00

Schedule J- Media Facilities

1. Newspaper, books or magazine publications	P	1,500.00
2. Radio stations		3,000.00
3. TV stations		3,000.00

Schedule K- Telegraph, Teletype, Cable and Wireless Communication Companies Etc.:

1. Main office	P	5,000.00
2. Every branch/station thereof		3,000.00

Schedule L- Telephone Companies

1. Main office	P	10,000.00
2. Every branch/station thereof		3,000.00

Schedule M-Terminal Garage for Bus. Taxi and other Public Utility Vehicles, including tricycles.

1. With an area of 1,000sq. m. or more	P	8,000.00
--	---	----------

2. With an area of 700sq. m. or more but less than 1,000sq. m.	7,000.00
3. With an area of 500sq. m. or more but less than 700sq.m	6,000.00
4. With an area of 300sq. m. or more but less than 500sq m.	5,000.00
5. With an area of less than 300sq. m.	4,000.00
6. With an area of less than 100sq. m.	1,500.00

Schedule N- <u>Peddlers, Ambulant, Vendors,</u> <u>except Delivery Vans or trucks</u>	P	300.00
--	---	--------

Schedule O- <u>Administration Offices,</u> <u>Display Offices or Office of Professionals</u>	P	1,000.00
---	---	----------

Schedule P- <u>Film Shooting, per day</u>	P	500.00
--	---	--------

Schedule Q- <u>Private Warehouse or Bodega</u>	P	10,000.00
---	---	-----------

Schedule R-Junkshops and Material Recovery Facilities

For the first 100 sq.m. area	P	3,000.00
With 101 sq. to 300 sq.m area	P	4,000.00
With an area of 301 sq.m. and above	P	5,000.00

Schedule S- Online sellers whose physical store is located in their residence	P	500.00
--	---	--------

Schedule T- All other business and Other Service Agencies Not Specifically mentioned above.

For the first 100 sq.m. area	P	1,000.00
With 101 sq. to 300 sq.m area	P	2,000.00
With an area of 301 sq.m. and above	P	3,000.00

I. Manufacturers, Producers and Processors:

Factory with an aggregate area of:

1,000 sq. m. or more	P	15,000.00
500 sq. m. or more but		
Less than 1,000 sq.m.		10,000.00

200sq.m. or more but Less than 500 sq.m.	7,500.00
100sq.m. or more but Less than 200 sq.m.	6,000.00
50sq.m. or more but Less than 100sq.m.	5,000.00
25sq m or more but less than 50sq.m.	4,000.00
Less than 25sq.m.	3,000.00

II. Exporters/Importers P 10,000.00

III. Brewers, Distillers, Compounders and Public Eating Places with an aggregate area of:

1000sq m. or more	P 10,000.00
500sq. more but less than 1000sq.m.	8,000.00
200sq.m. or more but less than 500sq.m.	7,000.00
100sq. m. or more but less than 200sq.m.	6,000.00
50sq.m. or more but Less than 100sq.m.	5,000.00
Less than 25sq m	3,000.00
Carinderia	1,500.00

For each branch thereof, one half (1/2) of the rate stated above

IV. Owners or Operators of Business Establishments Rendering Services:

- a) Business offices of General Contractors (Building Specialty Engineering) Manpower Service/ Employment Agencies. Private Security/ Detective Agencies. Advertising Agencies with an aggregate area of
- | | |
|----------------------|----------|
| 1,000 sq.m. and more | 8,000.00 |
|----------------------|----------|

500sq.m. or more but less than 1,000sq.m.	6,000.00
200sq m. of more but less than 500sq.m.	5,000.00
100sq.m. or more but less than 200sq.m.	4,000.00
50sq.m. or more but less than 100sq.m.	3,000.00
Less than 50sq.m.	2,000.00

b) Other Contractors/Business Establishments in Rendering Services, Printers and Publishers with an aggregate area of:

1,000sq.m. or more	P	8,000.00
500sq.m. or more but less than 1,000sq.m.		7,000.00
200sq m. of more but less than 500sq.m.		6,000.00
100sq.m. or more but less than 200sq.m.		5,000.00
50sq.m. or more but less than 100sq.m.		4,000.00
25sq.m or more but less than 50sq m.		3,000.00
Less than 25sq.m.		1,000.00

V. Independent Wholesalers, Dealers, Distributors, Repackers and Retailers with an aggregate area of:

1,000sq.m. or more	P	8,000.00
500sq.m. or more but less than 1,000sq.m.		7,000.00

200sq.m. of more but less than 500sq.m.	6,000.00
100sq.m. or more but less than 200sq.m.	5,000.00
50sq.m. or more but less than 100sq.m.	4,000.00
25sq.m or more but less than 50sq.m.	3,000.00
Less than 25sq.m.	1,000.00

Section 4E.02. Garbage Service Charges for Multiple Business. Where there are two (2) or more kinds of business subject to the garbage charges conducted in the same place of establishments by the same owner or operator, the charge to be collected shall be that which has the highest rate among the business concerned plus twenty five percent (25%) thereof, provided that the total garbage fee shall not exceed twenty thousand pesos (P20,000.00) per annum. This provision shall not apply to power plants.

Section 4E.03. Manufacturers/Producers Maintaining or Operating Principal Offices, Factories and/or Sales Offices in the same premises. For purposes of collection of the garbage charges under schedule R.I, manufacturers or producers maintaining their factory, principal or sales offices in the same premises shall pay the garbage charges based on the total aggregate area of such business premises at rates prescribed therein.

Section 4E.04. Newly Established Business. In the case of a newly started business, the applicable garbage charges shall be computed proportionately to the annual charges.

Section 4E.05. Time of Payment: Surcharge for Late Payment. The fee imposed in this Article shall be paid in advance on or before the 20th day of January every year to the Municipal Treasurer or his duly authorized representative

If the fee is not paid within the

prescribed period, a surcharge of twenty five percent (25%) of the said amount shall be collected.

Section 4E.06. Administrative Provisions.

- a) The owner or operator of any business establishment shall provide within his premises a garbage can or receptacle, which shall be placed in front of the establishment before the time of garbage collection.
- b) The Municipal Environment and Natural Resources Officer (MENRO) shall issue the necessary rules and regulations for garbage collection and shall inspect once a month the business establishment to find out whether garbage is properly disposed of within the premises.

ARTICLE F. SANITARY INPECTION FEE

Section 4F.01. Imposition of Fee-There shall be collected the following annual fees from every owner, operator, or person responsible for the management of business, commercial or agricultural establishments,

accessoria, building or house for rent, for the purpose of supervision and enforcement of existing rules and regulations and safety of the public in accordance with the following schedule:

- 1. Financial Institution such as banks,
 pawnshops, money changer shops,
 lending investors, insurance companies

a) Main Office	P	1,000.00
a. Every Branch		500.00

2. Gasoline and filling stations	1,000.00
3. Private hospitals	4,000.00
4. Medical clinics, dental and animal hospitals	1,500.00
5. Hotels, motels, apartelle, Inns and other similar establishments	4,000.00
6. Apartments (per unit)	400.00
7. Houses for rent	500.00
8. Boarding/lodging house, dormitories	750.00
9. Institution of learning	1,500.00
10. Media Facilities	1,000.00
11. Administration offices, display offices and/or office of professionals	1,000.00
12. All other business, industrial, commercial, agricultural establishment not specifically mentioned above:	

a) With an area of 1,000sq.m. or more	2,000.00
b) 500sq.m. or more but less than 1,000sq.m.	1,500.00
c) 200sq.m. or more but less than 500sq.m.	1,000.00
d) 100sq.m. or more but less than 200sq.m.	500.00
e) 50sq.m. or more but less than 100sq.m.	300.00
f) Less than 50sq.m.	150.00

Section 4F.02. Time of Payment - The fees imposed in this Article shall be paid to the Municipal Treasurer upon filing of the application for the sanitary inspection certificate with the Municipal Health Officer and upon renewal of the same every year thereafter within the first twenty (20) days of January.

Section 4F.03. Administrative Provisions.

- a) The Municipal Environment and Natural or his duly authorized representative shall conduct an annual inspection of all establishment and building and accessories and house for rent, in order to determine their adequacy of ventilation, general sanitary conditions and propriety for habitation.
- b) The Municipal Health Officer shall require evidence of payment of the fee imposed herein before he issues the sanitary inspection certificate.

CHAPTER V. MUNICIPAL CHARGES

ARTICLE A. FISHERY RENTALS, FEES AND CHARGES

Section 5A.01. Definitions

a) **"Municipal Waters"** includes not only streams, lakes and tidal waters within the Municipality of Calauan not being the subject of private ownership and not comprised within national parks, public forests, timberlands, forest reserves or fishery reserve, but also marine waters included between two (2) lines drawn perpendicularly to the general coastline from points where the boundary lines of the Municipality to the sea at low tide and a third parallel with the general coastline and fifteen (15) kilometers from it.

b) **"Marginal Fisherman"** refers to individual engaged in subsistence fishing which shall be limited to the sale, barter or exchange of marine products produced by himself and his immediate family and whose annual net income from fishing does not exceed Fifty Thousand Pesos (P50,000.00) or the poverty line established by NEDA for the particular region or locality. whichever is higher.

c) **"Vessels"** includes every sort of boat, craft or other artificial contrivance used as a means of transportation on water.

Section 5A.02. Grant of Fishery by Public Auction.

Exclusive fishery privileges to erect fish corrals, oyster mussel or aquatic beds or bangus fry areas to take or catch "bangus" fry or "kawag-kawag" or fry or other species of fish for propagation shall be awarded to the highest bidder in a public auction to be conducted by a committee upon authorization of the Sangguniang Bayan.

For this purpose, there is hereby created a committee to conduct the public auction to be constituted as follows:

- a) The mayor or his authorized representative as Chairman
 - b) Three (3) members of the Sangguniang Bayan to be designated by said body
- and
- b) The Municipal Treasurer

The Committee shall advertise the call for sealed bids for the leasing for two (2) consecutive weeks in the bulletin board of the Municipal Hall. If no bids are received within two (2) weeks, such notice shall be posted for another two (2) weeks. If after said two (2) notices for the grant of exclusive bidders, the Sangguniang Bayan shall grant the rights within a definite area or portion of the municipal waters to any interested individual upon payment of a license fee fixed in Section 5A.05.

The notice advertising the call for bids shall indicate the date and time when such bids shall be filed with the Municipal Treasurer.

Upon submitting a sealed bid, a person shall accompany such bid with a deposit of at least fifty pesos (P50.00) which amount shall be deducted from the first rental by the person should the bid awarded to him.

At the time and place designated in the notice of the Committee sitting shall open all the bids and award the lease to the qualified bidder offering the highest bid. The lease shall be executed within ten days after the award is made by the Committee and should the successful bidder refuse to accept or fails or neglects to execute the lease within such time, his deposit shall be forfeited to the Municipal Government, in such a case another bidding shall be held in the manner provided above.

The deposit of the unsuccessful bidders, shall be returned upon the execution of the lease contract by the successful bidder or before the calling of another bid.

Section 5A.03. Duration of Lease - The grant or lease of fishery rights through public auction shall be for a period of five (5) years.

Section 5A.05. Imposition of Fees - There shall be collected the following license fee for the grant or exclusive fishery rights to erect fish corrals, operate fishponds, mussels or aquatic beds or table or catch "bangus" fry or "kawag-kawag" or fry or other species of fish for propagation, if, there are no interested bidders in the public auction.

		<u>Per Annum</u>
1. Operation of fishponds or oyster cultural beds per hectare	P	400.00
2. Catching "bangus" fry or "kawag kawag" less than 1,000sq.m.		1000.00
3. 1 Hectare and below		2,000.00
More than 1 hectare		3,000.00
4. Fish corrals or fishponds in inland fresh water		
1 Hectare and below		1,000.00
More than 1 hectare		2,000.00

Section 5A.06. Privilege of Residents to take fish in the Municipal Waters-Any person who is not a grantee of license or privilege to engage in commercial fishing is hereby allowed to fish for domestic use, in every Municipal water, for as long as no communal fishery therein is not yet established. Provided that, such fishing shall not take place within two hundred (200) meters from a fish corral licensed by the Municipality and Provided, Further, that no fish caught under this privilege shall be sold.

Furthermore, no rental fees, charge or any other imposition whatever shall be collected from marginal fishermen.

Section 5A.07. Time and Manner of Payment

a) The rental fee for the lease of fishery rights granted by public auction shall be paid in advance, either in cash or in installment, the first installment to be paid to the Municipal Treasurer at the time all the necessary

documents granting the lease are duly approved and the subsequent installments on or before the twentieth day (20th) of the anniversary date of the grant of such lease;

b) The license fee for the grant of exclusive fishery rights in Municipal waters for at least the corresponding current quarter shall be paid in advance to the Municipality upon the awarding of such rights and within the first twenty (20) days of every subsequent quarter. Provided that no refund shall be made to an individual who has paid for a period if he decides to discontinue such fishery rights;

c) The license fees for the privilege to catch fish from Municipal waters with nets, traps and other fishing gears and the operation of a fishing vessel shall be paid upon application of a license and within the first twenty (20) days of January of every year for subsequent renewal thereof.

Section 5A.08. Surcharge-In case of failure to pay the rental for the lease or license fees prescribed in Section 5A.02 and 5A.05, respectively, within the time allowed for payment, a surcharge of ten percent (10%) shall be collected on the principal amount due.

Section 5A.09. Administrative Provisions.

- a) A license of other localities shall not fish within the Municipal waters of the Municipality of Calauan without first securing the necessary permit from the Municipal Mayor and paying the corresponding fee to the Municipal Treasurer.
- b) No fish net without eyelet or the opening of which is at least one-fourth (1/4) inch shall be used in the Municipal waters of Calauan
- c) Failure to pay the rental or license fees for the fishery rights for two (2) consecutive years shall cause the automatic cancellation of said fishing rights.

ARTICLE B. MARKET FEES

Section 5B.01. Definition- When used in this Article

- a) "Market Land" - the total land area utilized by the Municipal government for its proprietary function of operating market and slaughter house.
- b) "Public Market" - refers to any place, building or structure of any kind designated as such by the Sangguniang Bayan.
- c) "Market Premises" - refers to any open space in the market compound, it is part of the market lot consisting of bare ground, not covered by market buildings, usually occupied by transient vendors specially during market days.
- d) "Market Section"- refers to the subdivision of the market housing one class or group of allied goods, commodities or merchandise.
- e) "Market Stalls" - refers to any place, table, booth wherein merchandise of any kind is sold or offered for sale in the public market.

f) kinds of Stalls:

1. Fixed or permanent stalls- spaces in the market where payment shall be on a monthly basis.

2. Semi-fixed or temporary stalls- spaces in the market paid for a daily basis.

The building or space for fixed or permanent stalls shall be declared by the Sangguniang Bayan and unless otherwise declared, it is understood that these stalls are temporary.

Section 58.02. Market Section - For purpose of this Article, the Public Market of the Municipality of Calauan shall be divided as follows:

1. Fish Section - Fresh fish, clams, oysters, lobsters, shrimps, seaweeds and other sea foods or marine products.

2. Meat Section - Fresh meat from cow, carabao, horse, goat, sheep, swine and other meat products.

3. Dry goods/native Section - All kinds of textile, ready-made dresses and apparels, toiletries, novelties, shoes, laces, kitchenware, glassware, handbags, bags, school and office supplies, mats, containers and hats.

4. Grocery and Sari-Sari Store Section - All kinds of cakes, bread, butter, cheese, confectionaries, candies, canned and bottled foods, beverages, softdrinks, flour, rice, oatmeal, hams, bacon, sugar potatoes, eggs, toilet articles, sausages, com, monggo, starch, smoked fish, dried fish, salt, soap and other household or food products, including firewood and charcoal.

5. Vegetables and Fruit Section - All kinds of vegetables, fruits and root crops.

6. Eateries and Cooked Food Section- All kinds of cooked foods, including refreshments and cakes.

7. Poultry Products Section - Chicken, ducks, birds, ducklings or piglets.

8. Financial Institution Section- Banks, pawnshops, lending investors and other financial institutions.

9. Service Business Enterprise Section - Tailor, optical, dental, repair shops, parlors and other service shops.

The numbering, designation, classification or other form of identifying market section shall be the responsibility of the Municipal Treasurer.

Section 58.03. Imposition of Fees - There shall be collected the following market fees:

a) Rental for fixed stalls/booths, per square meter, or fraction thereof:

Per Square Meter

<u>Market Section</u>	<u>Rental/Month</u>	<u>Rental/Day</u>
Fixed Section:		
1. Fish section		P 20.00
2. Meat Section		20.00
3. Vegetable and Fruit Section		20.00
4. Dry Goods/Native Section	P 100.00	
5. Grocery and Sari-Sari Store Section	100.00	
6. Eating Place/ Dealer of Cooked Food Section	100.00	
7. Poultry Products Section		20.00
8. Banks, pawnshops, lending investors and other financial institution	100.00	
9. Service Shops	100.00	
Semi-fixed Stalls		8.00
Ambulant (bolante) vendors		20.00

The above rates shall be increased by twenty five percent (25%). for corner stalls/booths/tiendas or those fronting streets.

b) Fee for occupancy of market premises. per square meter or fraction thereof per day.

Section 5B.04. Market Entrance Fee - In lieu of the regular market fees based on the space occupied, there is hereby imposed a market fee on all transient vendors of any commodity or merchandise being brought into the Calauan Public Market for sale, at the following rates

Dealers in fruits sold per piece	P 0.50
Dealers in other fruits sold per kilo	P 0.50
Dealers in coconut, per hundred	10.00
Dealers in coconut, per truck	50.00
Dealers in eggs, per hundred pieces	2.00
Dealers in vegetables, eggplants and likes, per plastic bag	2.00
Dealers of Onions and Garlic, per sack	2.00
Dealers in meat products, per kilo	1.00
Dealers in fresh fish and other seafoods, per kilo	1.00
Dealers in dried fish, per kilo	5.00
Dealers in chicken, goose, duck and the likes, per head (dressed) per kilo	1.00
Dealers in rice per sack	1.00
Dealers in sugar, starch, flour, salts and likes per sack	1.00
Dealers of Agri products and poultry supplies per sack	1.00
Dealers of grocery products, per box	1.00
Dealers Appliances, and other household electronic products per box	10.00
Dealers of clothing products:	
Brand new per sack/box	20.00

Used per sack/box	10.00
Other transient vendors	20.00

In case the vendor from whom an entrance fee was collected occupies any table, cubicle or other space which are in excess of what he paid for, he shall be required to pay the correct amount of fee due thereon less what he may already paid as entrance fee.

Duly licensed suppliers or distributors of goods, commodities or general merchandise of permanent occupants of market stall, booth, tiendas or other space, as well as the same occupants, when they bring in goods, commodities or merchandise to replenish or augment their stock, shall not be considered as transient vendors required to pay the market entrance fees authorized and the appropriate surcharge.

Section 5B.05. Time and Manner of Payment - The rental fees imposed under this Article shall be paid to the Municipal Treasurer or its duly authorized representative **within the first twenty (20) days of each month**. The rental due from a new lessee shall be paid before the occupancy of the market stall

The fee for occupancy of market premises shall be paid weekly in advance before any commodity or merchandise is said within the market premises.

Market entrance fee shall be paid daily in advance for which purpose each ticket be issued

Section 5B.06. Surcharge for Late or Non-Payment of Fees.

- a) The lessee of a space, stall, tienda or booth who fails to pay the monthly rental fee shall pay a surcharge of twenty-five percent (25%) of the rent due. Failure to pay the rental fee for three (3) consecutive months shall cause automatic cancellation of the contract of lease of space or stall. The space or stall than be declared vacant and subject to adjudication to any interested applicant.
- b) Any person occupying or using space in the market premises without having paid the fee imposed in this Article shall pay twice the regular rate for the space to be occupied.
- c) Any person occupying more space than what is duly leased to him shall pay twice the regular rate for such extra space.

Section 5B.07. Issuance of Official Receipts and Cash Tickets.

The Municipal Treasurer or his duly authorized representative shall issue a receipt as evidence of payment of rentals of fixed spaces, stalls, booths or tiendas and shall issue cash tickets for the market entrance fee which shall be torn in half, and one half (1/2) of which shall be given to the vendor and the other half retained by the market collectors who shall deliver the same to the Municipal Treasurer to counter-check it against the record of cash tickets issued by him for that day.

Section 5B.08. Vacancy of Stall/Booth and Adjudication to applicants.

a) Administrative Provisions - Vacancies of newly constructed stall/booths shall be adjudicated to qualified applicants in the following manner.

1. Notice of vacancy of newly constructed stalls or booths shall be made for a period of not less than ten (10) days immediately preceding the date fixed for their award to qualified applicants to

apprise the public of the fact that such stalls or booths are unoccupied and available for lease. Such notice shall be posted conspicuously on the unoccupied stall or booth and the bulletin board of the market. This notice of vacancy shall be written on cardboard, thick paper or any other suitable materials and shall be in the following forms:

N O T I C E

Notice is hereby given that stall/booth no. _____ Building or Pavilion no. _____, of the Public Market is Vacant (or will be vacated) on _____, 20 _____. Any person, resident of Calauan, Filipino Citizen, twenty-one (21) years of age or more, is legally capable, desiring to lease this stall/booth shall file an application therefore on the prescribed form/copies which can be obtained from the Office of the Market Supervisor during office hours and before twelve (12:00) o'clock noon of _____, 20 _____.

In case there are more than one applicant, the award of lease of the vacant stall/booth shall be determined through drawing of lots in the presence of the applicant to be conducted on _____, 20 _____ at one o'clock (1:00) in the afternoon at the Municipal Session Hall by the Market Committee. This stall/booths found in the _____ Section and intended for the sale of _____.

Market Supervisor

Noted:

Economic Ent. Officer

- 2. The application shall be made under oath. It shall be submitted to the Office of the Market Supervisor by the applicant either in person or through his her attorney.
- 3. The market Supervisor shall keep a registry book stating the names and addresses of all applicants for vacant stalls/booths, the number and description of the booth/stall applied for by them and the date and the hour of the receipt by acknowledge the receipt of the application setting forth therein and the time and the date of receipt thereof. The following form:

APPLICATION TO LEASE MARKET STALL

Date

(The Municipal Treasurer/Market Administrator)
Economic Enterprises Division
Municipality of Calauan

Province of Laguna

Sir:

I hereby apply under the following contract for the lease of stall no. _____ of the Market. I am _____, _____ years of age, resident of Municipality of Calauan, Filipino citizen and residing in _____.

Should the above-mentioned stall be leased to me in accordance with the market Rules and Regulations, I shall maintain the same under the following conditions.

- 1. That while I am occupying or leasing this stall, I shall at all times have my picture and that my helper (or helpers) conveniently framed and placed conspicuously in the stall;
- 2. I shall keep the stall always in a sanitary condition and comply with the sanitary code and market rules and regulations existing or which may thereafter be promulgated;
- 3. I shall pay the corresponding rent for the stall in the manner prescribed by the existing ordinance;
- 4. The business to be conducted in the stall shall belong exclusively to me;
- 5. In case I engage helpers, I shall still conduct my business and be present at the stall and promptly notify the market authorities of my absence, giving my reasons thereof,
- 6. **I shall not sell, sublease, or transfer my privilege to the stall or otherwise permit another person to conduct business therein;**
- 7. Any violation of this contract and the Rules and Regulations of the Market Code or Revenue Code shall automatically void this contract

Very truly yours,

Applicant

I, _____ as hereby state that I am the person who signed the foregoing application; that have read the same, and that the contents thereof are true to the best of my knowledge.

Applicant

TIN _____

SUBSCRIBED AND SWORN to before me in the Municipality of Calauan, Province of Laguna, Philippines, this

_____ day of _____, 20____ : Applicant affiant exhibiting to me his/her Community Tax Identification No. _____ issued on _____ at Philippines.

Official Title

4. **Applicants who are Filipino citizens and bona fide residents of Calauan, Laguna shall have preference** in the lease of public market stalls. If on the last day set for filing of applications, there is no application from a Filipino citizen. The posting of the notice of Vacancy prescribed above shall be repeated for another ten (10) days period. If after the expiration of that period there is still no Filipino applicant, the stall affected maybe leased to any applicant who files his application first. If there are several alien applicants the adjudication of the stall shall be made through drawing of lots to be conducted by the Market Committee. In case there is only one Filipino applicant, the stall/booth applied for shall be adjudicated to him. If there are several Filipino applicants for the same stall, adjudication of the stall shall be made through drawing of lots to be conducted by the Market Committee on the date and hour specified in the Notice. The result of the drawing of lots shall be reported immediately by the Committee to the Market Supervisor for appropriate action.
5. The successful applicant shall furnish the Market Supervisor the two (2) copies of his or her picture (1"x1") immediately after the award of the lease. It shall be the duty of the Market Supervisor to affix one (1) copy of the picture to the application and the other copy to the record card kept for that purpose.

b.) Vacancy of stall before expiration of the lease should for any reason, a stall holder or lessee discontinue or be required to discontinue his business before his lease of the stall expires, such stall be considered vacant and its occupancy thereafter shall be disposed of in the manner prescribed this Section.

c.) *Partnership with stall holder* - A market stall holder who enters into business partnership with any party after he had acquired the right to lease such a stall have no authority to transfer to his partner the right to occupy the stall. Provided that in case of death or any legal disability of such stall holder to continue in his business, the surviving partner may be authorized to continue occupying the stall for a period of not exceeding sixty (60) days within which to wind up the business of the partnership. If the surviving partner is otherwise qualified to occupy a market stall under the provision thereof. and the spouse, parent, son, daughter or relative within the third degree by consanguinity or affinity of the deceased is not applying for the stall, he shall be given the preference to continue occupying the stall/booth concerned, if he applied there for.

d.) Lessee to personally administer his stall. Any person who has been awarded the right to lease a market shall in accordance with provisions hereof. He shall occupy, administer and be present personally at his stall or stalls, booth or booths: Provided, that he may employ helpers who must be citizen of the Philippines, including but not limited to the spouse, parent, and children of the stall holder who are not disqualified under the provision hereof: and provided further that the persons to be employed as helpers shall under no circumstance, be persons with whom the stall has any commercial relation or transaction.

e.) Dummies: sub-lease of stalls. In any case where the person, registered to be the holder or lessee of a stall or stalls, booth/s in the public market is found to be in reality not the person who is actually occupying said stall/s booth/s the lease of such stall/s shall be cancelled if upon investigation such stall holder is found to have sub-lease his or her stall or stall/s, booth/s to another person, or have connived with another person so that the latter may for any reason be able to occupy the said, booth or booths.

f.) Prohibitions

- 1. No person shall utilize the public market any part thereof for residential purposes.
- 2. The peddling or sale of foodstuffs which easily deteriorated, such as meat and fish, outside the public market and its premises is also prohibited.
- 3. Any person inside the public market, whether seller or buyer or just curiosity seeker is prohibited to :
 - (a) Use old or dirty newspaper or any material for wrapping articles sold;
 - (b) Spit on or eject phlegm, urinate, excrete or scatter foreign matters in or outside the public market;
 - (c) Spray with sand on any raw fishing, specially the uncut ones; and
 - (d) Be present in the public market if he is suffering from contagious disease.

9.) Appeals- Any applicant who is not satisfied with the adjudication made by the Market Committee of the stall applied by him, may file his appeal with the Municipal Mayor whose decision in such case be final.

h) Responsibility for Market administration.

The Market Administrator/Market Supervisor shall and control over the Municipality of Calauan Public Market and the personnel thereof, including those whose duties concern the maintenance and upkeep of the market and the market premises, in accordance with existing ordinance, rules and regulations.

- 1. Creation of a Market Committee. There is hereby created a permanent market committee composed of:
 - the Municipal Mayor as Chairman,
 - a representative of the Sangguniang Bayan particularly the Chairman of the Committee on Market and Slaughter House,
 - the Municipal Treasurer,
 - the Municipal Assessor
 - and the representative of market vendors association duly accredited by the Sanggunian,
- The Market Committee shall to conduct the drawing of lots and opening of bids in connection with adjudication of vacant stalls and to certify to the Municipal Treasurer the results thereof.

ARTICLE C. SLAUGHTER AND CORRAL FEES

Section 5C.01. Imposition of Fee- There shall be collected the following fees:

a) Slaughter fee, per head:

1. For public consumption	
Large cattle/Carabao	P 500.00
hogs,	400.00
goats,	300.00

sheeps and others	300.00
2. For home consumption	
Large cattle/Carabao	P 500.00
hogs,	350.00
goats,	250.00
sheeps and others	250.00
b) Corral fee, per head, per day or fraction thereof:	
Large cattle/Carabao	P 180.00
hogs,	100.00
goats,	100.00
sheeps and others	100.00
d) Post-mortem inspection fee	P 100.00

e) Animal Health Certificate must be secured by the owner/trader of animals from the Municipal Agriculturist or Municipal Veterinarian upon payment of P300.00 fee to the Municipal Treasurer. Said Animal Health Certificate shall be required prior to the conduct of slaughter of any animal for public consumption.

Section 5C.02 Condemned animals certified by the Veterinary Officer and/ or Livestock Inspector shall not be permitted to entry to the public market and/or slaughterhouse of the Municipality.

Section 5C.03. Time of Payment.

a) Permit fee - The fee shall be paid to the Municipal Treasurer or his duly authorized representative upon application of a permit to slaughter with the Municipal Health Officer or the Meat inspector.

b) Slaughter Fee - The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the slaughter animal is removed from public slaughterhouse or before the slaughtering of the animal, if it takes place elsewhere outside the public slaughterhouse.

c) Corral Fee- The fee shall be paid to the Municipal Treasurer of his duly authorized representative before the animal is kept in the Municipal corral or place designated as such. If the animal is kept the Municipal corral the period paid for the fees due on the unpaid period shall be first be paid before the same animal is released from the corral.

d) Past-Mortem Fee - The fee shall be paid to the Municipal Treasurer or his duly authorized representative before the meat is sold within the Municipality.

Section 5C.04. Administrative Provisions- Before any animal is slaughtered for consumption, a permit therefore shall be secured the Municipal Health Officer or his duly authorized representative through the Municipal Treasurer as mentioned in Sec. 5C01 (e)

The slaughter of any kind of animal for sale or for consumption of the public shall be done only in the Municipal slaughterhouse designated as such by the Sangguniang Bayan. The slaughter of animals intended for

home consumption may be done elsewhere except large cattle which shall be slaughtered only in the public slaughterhouse, provided, that the animals slaughtered for home consumption shall not be sold or offered for sale elsewhere.

Before issuing the permit for the slaughter of large cattle, the Municipal Treasurer or his duly authorized representative shall require for branded cattle the production of the Certificate of ownership if the owner is the applicant, or the original certificate of ownership and the certificate of transfer showing the Title in the name of the person applying for the permit that he is not the original owner. If the applicant is not the original owner and there is no certificate or transfer made in his favor, one certificate shall be issued and the corresponding fee collected there for. For unbranded cattle that have not yet reached the age of branding, the Municipal Treasurer shall require such evidence as will be satisfactory to him regarding the ownership of the animal for which permit to slaughter has been regarded. For unbranded cattle of the required age, the necessary owners and transfer certificate shall be issued and the corresponding fees collected therefor before the slaughter permit is granted.

D. PARKING CHARGES

Section 5D.01 *Imposition of Fee* - There shall be collected from every owner or driver of motor vehicle parked within the parking space provided by the Municipality in such amount as amount as may be determined by the Market Committee and duly adopted by the Sangguniang Bayan thru an appropriate resolution approved by the Municipal Mayor.

Section 5D.02 *Administrative Provisions.*

- 1. No motor vehicle shall be allowed to park in any other place of the Municipality except in the parking space designated for the purpose.
- 2. The parking space shall be open from six o'clock (6:00 A.M) in the morning and shall close at ten o'clock (10:00 P.M) in the evening.
- 3. The Station Commander of the Philippine National Police (PNP) shall assign at least one policeman to maintain security and order in the parking space.

ARTICLE E. STALLED VEHICLE CHARGES

Section 5E.01 *Imposition of Charges* - There shall be collected from every owner of any vehicle in any street within the jurisdiction of the Municipality of Calauan, the following charges:

- a.) Stalled Vehicle Charges P 500.00
- b.) For Towing Charges:

- 1. Vehicles with gross capacity weight of 4,000kg. or less for the first 3 km. or fraction thereof P 500.00
- For every additional km. or fraction thereof P 50.00

2.) Vehicles with gross capacity weight of more than 4,000kg. for the first 3 km. or fraction thereof	P1,000.00
For every additional km. or fraction thereof	P 100.00

c) Impounding Charger:

For each day or fraction thereof that the vehicle remains impounded	P 100.00
--	----------

Section 5E. 02 Time of Payment

The charges for stalled vehicle and towing thereof shall be paid to the Municipal Treasurer or his duly authorized deputies before the vehicle is released. An Order of Payment shall be issued by the Traffic Bureau for the purpose.

Section 5E.03. Surcharge

Failure to pay the charges for stalled vehicle and/or towing thereof within the period prescribed in the preceding section shall subject the owner/operator of the vehicle to a daily surcharge equivalent to twenty percent (20%) of the charged imposed for the first two (2) months, thirty percent (30%) for the third and fourth months and forty percent (40%) for the fifth and sixth months but not to exceed twenty thousand (P20,000.00) provided that if after six(6) months the charges and surcharges shall not have been paid by the owner/operator of the vehicle, the same shall be sold at public auction, the proceeds of which shall be applied to the accumulated charges and the excess, if any, shall be returned to the owner/operator.

ARTICLE F. BUSINESS PLATES AND
STICKERS CHARGES

Section 5F.01. Imposition of Charges.

There is hereby levied charges on issuance of Business Plates and Stickers to persons who established, operate, conduct or maintain their business within the Municipality of Calauan as follows:

- a) Business Plates - to be issued only once (lifetime)P 200.00
- b) Stickers - to be issued annually

Section 5F.02. Time of Payment

The charges imposed herein shall be paid on:

- a) Business Plates - On the date issued.
- b) Stickers - On or before January 20 of each year.

Section 5F.03. Surcharges on Unpaid Charges.

In case the charges imposed under Section 5F.01 is not paid on the date fixed herein, a surcharge of twenty five percent (25%) shall be added to the amount of the charges.

ARTICLE G. FEES FOR THE PROCESSING AND APPROVAL OF SUBDIVISION PROJECTS AND FOR OTHER PURPOSES

(new imposition)

Section 5G.01. Zoning/Locational Clearance Fees for Projects other than Subdivision Plans.

The Following fees shall be imposed for zoning/Locational clearance for projects other than subdivision plans in addition to the amount currently charged by the HLURB now DSHUD

I. ZONING/ LOCATIONAL CLEARANCE	
A. Single residential structure attached or detached	
1. Zoning Fee	
a. P 100,000 and below	P 400
b. Over P 100,000 to P 200,000	P 700
c. Over P 200,000	P 1,000 + (1/10 of 1% of cost in excess of P 200,000)
2. Inspection Fee	P 150
B. Apartments/ Townhouses	
1. Zoning Fee	
a. P 500,000 and below	P 2,500
b. Over P 500,000	P 5,000 + (1/2 of 1% of cost in excess of P 500,000 regardless of the number of floors)
2. Inspection Fee	P 150
C. Dormitories	
1. Zoning Fee	
a. P 1 million and below	P 5,000
b. Over P 1 million	P 5,000 + (1/2 of 1% of cost in excess of P 1 million regardless of the number of floors)
2. Inspection Fee	P 150

D. Institutional (profit Institutions)	
1. Zoning fee	
a. P 1 million and below	P 5,000
b. Over P 1 million	P 5,000 + (1/2 of 1% of cost in excess of P 1 million)
2. Inspection Fee	P 150
E. Commercial, Industrial and Agro-Industrial	
1. Zoning Fee	
a. P 100,000 and below	P 2,000
b. Over P 100,000 – P 500,000	P 3,500
c. Over 500,000 – P 1 million	P 6,000
d. Over P 1 million – P 2 million	P 10,000
e. Over P 2 million	P 10,000 + (1/2 of 1% of cost in excess of P 2 million)
2. Inspection Fee	P 150
F. Special Uses/ Special Projects	
(Gasoline Station, Cell Sites, Slaughterhouse, Treatment Plants, etc)	
1. Zoning fee	
a. P 1 million and below	P 9,000
b. Over P 1 million	P 9,000 + (1/2 of 1% of cost in excess of P 1 million)
2. Inspection Fee	P 150
G. Alteration/ Expansion (affected areas/ cost only)	Same as original application
H. Land Development	
1. Zoning Fee	1/2 of 1% of total cost of the project
2. Inspection Fee	P 150

II. PRELIMINARY APPROVAL, FINAL APPROVAL AND DEVELOPMENT PERMIT FEES	
SUBDIVISION AND CONDOMINIUM PROJECTS (under PD957)	
A. Subdivision Projects	
1. Approval of Subdivision Plans (including townhouses)	
a. Preliminary Approval and Locational Clearance	

• Processing Fee	P 500/ha or a fraction thereof
• Inspection Fee	P 2,000/ha
b. Final Approval and Development Permit	
• Processing Fee	P 3,000/ha
Fee of Floor Area of housing Component	P 5.00/sq.m.
• Inspection Fee	P 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	P 400
• Inspection Fee	P 2,000/ha regardless of density
3. Extension of Time to Develop	
• Processing Fee	P 600
• Fee (unfinished area for development)	P 15/sq.m.
• Inspection Fee	P 2,000/ha regardless of density
B. Condominium Projects	
1. Approval of Condominium Plans/ Final Approval and Development Permit	
a. Preliminary Approval and Locational Clearance	
b. Final Approval and Development Permit	
• Processing Fee	P 1,000
a) Land area	P 10/sq.m.
b) No. of Floors	P 300/ floor
c) Building areas	P 30/sq.m.
• Inspection Fees	P 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	P 400
• Inspection Fee	P 2,000/floor
3. Extension of Time to Develop	
• Processing Fee	P 600
• Fee (unfinished floor area for development)	P 20/sq.m.
• Inspection Fee	P 2,000/ha

SUBDIVISION AND CONDOMINIUM PROJECTS (under BP220)	
A. Subdivision Projects	
1. Approval of Subdivision Projects	
a. Preliminary Approval and Locational Clearance	
• Processing Fee	
a) Socialized Housing	P 250/ha
b) Economic Housing	P 500/ha
• Inspection Fee	
a) Socialized Housing	P 2,000/ha
b) Economic Housing	P 2,000/ha
b. Final Approval and Development Permit	
• Processing Fee	
a) Socialized Housing	P 800/ha
b) Economic Housing	P 1,800/ha
• Inspection Fee	
a) Socialized Housing	P 2,000/ha
b) Economic Housing	P 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	
a) Socialized Housing	P 250
b) Economic Housing	P 400
• Inspection Fee	
a) Socialized Housing	P 2,000/ha
b) Economic Housing	P 2,000/ha
3. Extension of Time to Develop	
• Processing Fee	
a) Socialized Housing	P 600
b) Economic Housing	P 750
• Fee (unfinished area for development)	P 5/sq.m.
• Inspection Fee	
a) Socialized Housing	P 2,000/ha
b) Economic Housing	P 2,000/ha

B. Condominium Projects	
1. Approval of Condominium Projects	
a. Preliminary Approval and Locational Clearance	P 1,000
b. Final Approval and Development Permit	
• Processing Fee	
a) Total Land area	P 10/sq.m.
b) No. of Floors	P 180/floor
c) Building area	P 10/sq.m. of GFA
• Inspection Fee	P 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	P 400
• Inspection Fee	P 2,000/floor
3. Extension of Time to Develop	
• Processing Fee	P 5/sq.m.
• Inspection Fee	P 2,000/floor
INDUSTRIAL/ COMMERCIAL SUBDIVISIONS	
1. Approval of Industrial/ Commercial Subdivision	
a. Preliminary Approval and Locational Clearance	
• Processing Fee	P 600/ha
• Inspection Fee	P 2,000/ha
b. Final Approval and Development Permit	
• Processing Fee	P 1,000/ha
• Inspection Fee	P 2,000/ha
c. Alteration of Plan (affected areas only)	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	P 400
• Processing Fee	
a) Industrial	P 1,000
b) Commercial	P 1,000
• Inspection Fee	P 2,000/ha
3. Extension of Time to Develop	
• Processing Fee	P 700
• Fee (unfinished area for development)	P 20/sq.m.
• Inspection Fee	P 2,000/ha

FARMLOT SUBDIVISIONS	
1. Approval of Farmland Subdivisions	
a. Preliminary Approval and Locational Clearance	
• Processing Fee	P 1,000 /ha
• Inspection Fee	P 2,000/ha
b. Final Approval and Development Permit	
• Processing Fee	P 1,850/ha
• Inspection Fee	P 2,000/ha
c. Alteration of Plan	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	P 400
• Inspection Fee	P 2,000/ha
3. Extension of Time to Develop	
• Processing Fee	P 800
• Fee on Floor Area of housing component and other development	P 20/sq.m.
• Inspection Fee	P 2,000/ha
MEMORIAL PARK/ COLUMBARIUM	
1. Approval of Memorial Park/ Columbarium	
a. Preliminary Approval and Locational Clearance	
a) Memorial Park	P 1,000/ha
b) Cemetery	P 1,000/ha
c) Columbarium	P 3,800/ha
• Inspection Fee	
a) Memorial Park	P 2,000/ha
b) Cemetery	P 2,000/ha
c) Columbarium	P 2,000/ha
b. Final Approval and Development Permit	
a) Memorial Park	P 5/ sq.m
b) Cemetery	P 5/ sq.m
c) Columbarium	P 10/ sq.m
	P 5/ floor
	P 25/ sq.m. of GFA

• Inspection Fee	
a) Memorial Park	P 2,000/ha
b) Cemetery	P 2,000/ha
c) Columbarium	P 2,000/ha
c. Alteration of Plan	Same as Final Approval and Development Permit
2. Certificate of Completion	
• Certificate Fee	P 400
• Processing Fee	
a) Memorial Park	P 1,800/ha
b) Cemetery	P 1,000/ha
c) Columbarium	P 8/sq.m. of GFA
• Inspection Fee	
a) Memorial Park	P 2,000/ha
b) Cemetery	P 2,000/ha
c) Columbarium	P 2,000/floor
3. Extension to Time to Develop	
• Processing Fee	P 800
• Fee (unfinished area for Development)	
a) Memorial Park	P 1,700/ha
b) Cemetery	P 1,000/ha
c) Columbarium	P 8/sq.m. of GFA
• Inspection Fee	
a) Memorial Park	P 2,000/ha
b) Cemetery	P 2,000/ha
c) Columbarium	P 2,000/floor

III. CERTIFICATIONS	
A. Certificate of Zoning Classifications	P 150/ copy
B. Certificate of Exemption	
1. Cost per square meter of the TBFA	P 10
C. Certificate of Non-Conformance	

1. Cost per square meter of the TBFA	P 10
--------------------------------------	------

Section 5G.03. Authority and Purpose.

1. Authority- This ordinance is enacted pursuant to Section 447 (2) of Republic Act No. 7160 otherwise known as The Local Government Code of 1991 and Executive Order No. 71 dated March 23, 1993 of the Office of the President of the Republic of the Philippines particularly devolving the power of the HLURB to process and approve subdivision plans.

2. Purpose- This ordinance is enacted for the following purposes:
 - a) Establish definite guidelines in the processing and approval of subdivision plans to ensure an efficient and effective performance of the devolved functions.
 - b) Identify administrative units which shall be clothe with the authority to assist the Sangguniang Bayan in the processing and approval of subdivision projects including project monitoring and evaluation.
 - c) Ensure uniformity in the application of the rules and regulations promulgated by the HLURB pertinent to the processing and approval of subdivision projects.
 - d) Establish a more efficient service delivery system to the public clients especially those involved in the development of subdivisions and according the development of subdivisions and accordingly the subdivision buyers.

Section 5G.04. Administrative Responsibilities

This ordinance shall be administered and enforced by the following administrative and legislative units of the Municipal government.

1. Municipal Planning and Development Office- The CPDO shall be responsible for the following:
 - a) Shall provide the preliminary processing services and all applications for subdivision development and submit the documents to the Sangguniang Bayan for the approval.
 - b) Shall determine the amount to be paid for by the developer on the basis of the schedule of fees provided for in Section 5G.01 of this ordinance.
 - c) Shall monitor the nature and progress of land development of projects approved by the Sangguniang Bayan including housing construction in the case of house and lot packages to ensure their faithfulness to the approved plans and specifications thereof, and impose appropriate measures to enforce compliance therewith after investigation.
 - d) Shall endorse through the Sangguniang Bayan, the records of cases for enforcement to the HLURB including actions taken thereon for final disposition and further enforcement action.

- e) Shall request for technical/legal assistance from the HLURB as the need arises through the Sangguniang Bayan.
- f) Shall keep files of all approved and/or disapproved subdivision projects and render a comprehensive periodic report of each project under implementation.
- g) Shall conduct an evaluation of all projects implemented to determine aspects which may need to be improved and recommend to the Sangguniang Bayan measures needing the enactment of appropriate enabling law.

2. The Sangguniang Bayan- The Sangguniang Bayan shall:

- a) Be mainly responsible in the approval of all proposed subdivision projects processed and submitted to it by the MPDO.
- b) Evaluate and resolve opposition against the issuance of development permits for any subdivision project in accordance with the application laws and rules of producers promulgated by HLURB.
- c) Refer to either the HLURB or the Department of Justice on either the imposition of administrative sanctions or criminal proceedings, respectively for violations of this Ordinance and related subdivision laws.

Section 5G.05. System and Procedures- The CPDO, subject to the approval of the Local Chief Executive shall prepare the system and procedures to be observed in the processing and approval of subdivision plans which shall be based largely on the established systems and procedures adopted bu HLURB.

Section 5G.06. U.P Legal Research Fees- Pursuant to the provision of P.D. 1856 a U.P Legal Research Fee (UPLR) shall be charged at one percent (1%) of the total clearance or permit fee but not less ten pesos (P10.00)

Section 5G.07. Violation and Penalty

Any person or entity who violates any or the provisions of this Ordinance on fees imposable under this article shall be subject to the imposition of fines in accordance with the prevailing guidelines and Schedule of Fees and Fines as provided by the Department of Human Settlement and Urban Development (DHSUD). The same guidelines and Schedule of Fees and Fines of DHSUD is likewise adopted to determine appropriate fines and penalties for Failure to secure Locational Clearance prior to the commencement of the project and for Violation of the terms and conditions of imposed in the Locational Clearance.

ARTICLE H. FRANCHISE AND OTHER FEES AND CHARGES ON TRICYCLE OPERATION

Section 5H.01. Imposition of Fees and Charges.

There shall be collected the following fees and charges per unit, for the operation of tricycle for hire

a) Application Fees

	<u>Permit</u>
1. Registration	P 150.00
2. Legal Research Fund	P 15.00

b) Upon approval of Franchise, an awardee shall pay the following fees and chargers annually on or before March 31 of each year

	<u>Permit</u>
1. Filing Fee	P 200.00
2. Franchise Fee	P 350.00
3. Colored Plate (every 3years)	P 300.00
4. Stickers (Yearly)	P 75.00
5. Conduction Sticker (Coding)	P 75.00
5. Inspection	P 30.00
6. Supervision	P 50.00

Section 5H.02 Time of Payment

- a) The registration, legal research fund and certification fees shall be paid to the Municipal Treasurer upon application or renewal of the franchise.
- b) The mayor's permit, inspection, supervision fees, sticker and conduction sticker charges shall be paid to the Municipal Treasurer on or before January 20 of each year.
- c) The colored tricycle plate charge shall be paid to the Municipal Treasurer only once and the plate shall be issued to the awardee as a lifetime during the life of the business.

Section 5H.03 Surcharge for Late Payment. in case of failure to pay the fees and other charges prescribed in Section 5H.01 within the time required therein shall subject the taxpayer to a surcharge of fifty percent (50%) of the original amount of fees and charges.

CHAPTER VI. GENERAL ADMINISTRATIVE PROVISIONS

ARTICLE A. COLLECTION AND ACCOUNTING OF MUNICIPAL TAXES AND OTHER IMPOSITIONS.

Section 6A.03. Time of Payment- Unless specifically provided herein, unless specifically provided under a particular provision, all taxes, fees and charges imposed in this Ordinance shall be paid within the first twenty (20) days of January or each subsequent quarter as the case may be.

Section 6A.04. Collection- All the taxes, fees and charges due the Municipality of Calauan, shall be collected by the Municipal Treasurer or his duly authorized representatives.

Unless otherwise specifically provided in this Ordinance or under existing laws and ordinances, the Municipal Treasurer is hereby authorized, subject to the approval of the Municipal Mayor, to promulgate rules and efficient administration and collection of taxes, fees, and charges herein levied and imposed.

Section 6A.05 Issuance of Receipts- It shall be the duty of the Municipal Treasurer or his authorized representative to issue the required official receipts to the person paying tax, fee or charge wherein the date, amount, name of the person paying tax and the account for which it is paid are shown.

Section 6A.06. Record of Persons Paying Revenue- It shall be the duty of the Municipal Treasurer to keep a record alphabetically arranged and open to the public inspection during office hours, of the names of all persons paying Municipal taxes, fees and charges. He shall as far as practicable establish and keep current appropriate tax roll for each kind of tax, fee or charge provided in this Ordinance.

Section 6A.07 Accounting of Collections- Unless otherwise provided in this Ordinance and other existing laws and ordinance all money's collected by virtue of this Ordinance shall be accounted for in accordance with the revisions of existing laws, rules and regulations and credited to the General fund of the Municipality of Calauan.

Section 6A.08 Examination of Books of Accounts- The Municipal Treasurer shall, by himself or through any his representatives duly authorized in writing, examine the books of accounts and other pertinent records of the business establishments doing business within the Municipality and subject to Municipal taxes, to ascertain, assess and collect the true and correct amount of the tax due from the taxpayer concerned. Such examination shall be made during regular business hours once every tax period, which shall be the year immediately preceding the examination conducted pursuant to the provisions of this Section shall be certified to by the examining official and such certificate shall be made of record in the books of accounts of the taxpayer concerned

In case the examination herein authorized is to be made by a duly authorized representative by the Municipal Treasurer, there shall be a written authority issued to the former which shall specifically state the name, address and business of the taxpayer whose books of accounts and pertinent records are to be examined the date and place of such examination and the procedure to be followed in conducting the same.

The books of accounts kept by the business establishments pursuant to the provisions of the National Internal Revenue Code shall be sufficient for determining the correct amount of Municipal taxes and other imposition and establishments shall no longer keep other or separate books of accounts for the purpose.

The form and the guidelines to be observed for the proper and effective implementation of this Section shall be those prescribed by the Secretary of Finance.

ARTICLE B. CIVIL REMEDIES FOR COLLECTION OF REVENUE

Section 6. The Civil and Administrative Remedies for the collection of local taxes, fees and charges provided by the Local Government Code is hereby expressly adopted for the enforcement of the provisions of this Ordinance

CHAPTER VII COMMUNITY TAX

ARTICLE A. PAYMENT OF COMMUNITY TAX

Section 7A.01 Imposition of Tax- There is hereby levied or imposed a community tax on persons, natural or juridical, who are covered by the following criteria.

- a) Natural persons (individuals)

1. Every inhabitant of the Philippines, eighteen (18) years of age or over, who has been regularly employed on a wage or salary basis for at least thirty (30) consecutive working days in any calendar year;

2. An individual who is engaged in business or occupation;

3. An individual who own real property with an aggregate assessed value of One Thousand (P1,000.00) pesos or more;

4. An individual who is required by law to file an income tax return.

b) Rate of Community Tax. There shall be collected from the above-mentioned individual a community tax in the amount of Five (P 5.00) pesos plus an additional tax of One (P 1.00) Pesos for every One Thousand (P1,000.00) Pesos of income regardless of whether from business exercise of profession or from property but which in no case shall exceed Five Thousand (P5,000.00)Pesos.

In case of husband and wife each of them shall be liable to pay the basic Five (P5.00) Pesos, but the additional tax imposable on the husband and wife shall be One (P1.00) Pesos for every One Thousand (P 1,000.00) Pesos of income from the total property owned by them and or the total gross receipts or earnings derived by them.

c) Juridical Persons

Every corporation, no matter how created or organized, whether domestic or resident foreign, engaged in or doing business in the Philippines shall pay the community tax of Five Hundred (P500.00) Pesos and additional tax which, in no case shall exceed Ten Thousand (P10,000.00) Pesos in accordance with the following schedule:

1. For every Five Thousand (P5,000.00) Pesos worth of real property in the Philippines owned by the juridical entity during the preceding year, based on the assessed value used for the payment of the real property tax under existing laws- Two (P 2.00) Pesos; and

2. For every Five Thousand (P 5,000.00) Pesos of gross receipts or earnings derived from the business in the Philippines during the preceding year - Two (P2.00) Pesos.

Section 7A.02. Exemption- The following are exempted from the payment of community tax.

1. Diplomatic and consular representative; and

2. Transient visitors when their stay in the Philippines does not exceed three (3) months;

Section 7A.03 Place of Payment. The tax imposed herein shall be paid in this Municipality of the residence of the individual or the principal office of the juridical entity id located here. Likewise, if the branch, sales office or warehouse whose sales are made and recorded is located in this Municipality, the corresponding community tax shall be paid here.

Any person, natural or juridical who is supposed to pay his community tax in this Municipality but pays his community tax elsewhere shall remain liable to pay such tax in the Municipality.

It shall be unlawful for the Municipal treasurer to collect community tax outside the territorial jurisdiction of this city.

Section 7A.04 Time of Payment The community tax imposed herein shall accrue on the first day of January of each year and shall be paid not later than the last day of February of each year.

If a person reaches the age of eighteen (18) years of age or otherwise loses the benefit of exemption on or before the last day of June, he shall be liable for the payment of community tax on the day he reaches such age or upon the day the exemption ends. If a person reaches the age of eighteen (18) years or loses the benefit of exemption on or before the last day of March, he shall have twenty (20) days within which to pay the community tax without being delinquent.

Persons who come to reside in the Philippines or reach the age of eighteen (18) years on or before first day of July of any year, or who cease to belong to an exempt class on or after the same date, shall not be subject to community tax for that year.

Corporations established and organized on or before that last day of June shall be liable for the payment of community tax for that year. Corporations established and organized on or before the last day of March shall have twenty(20) days within which to pay the community tax without being delinquent. Corporations established and organized on or after the first day of July shall not be subject to community tax for that year.

Section 7A.05. Penalties for Late Payment If the community tax is not paid within the prescribed period there shall be added to the unpaid amount an interest of twenty-four percent (24%) per annum from the due date until it is paid.

Section 7A.06 Community Tax Certificate. A community tax certificates shall be issued to every person or corporation upon payment of community tax. A community tax certificate be issued to any person or corporation not subject to the community tax upon payment of One (P1.00) Peso.

Section 7A.07. Presentation of Community Tax Certificate. When an individual subject to community tax acknowledges any document before notary public, take the oath of office upon election or appointment to any position in the government service, receive any license certificate, or permit from any public authority pays any tax or fee; receives any money from any public fund; transacts other official business or receives any salary or wage from any person or corporation, it shall be the duty of any person, officer or corporation with whom such transaction is made or business done or from whom any salary or wage is received to require such individual to exhibit the community tax certificate.

The presentation of community tax shall not be required in connection with the registration of a voter.

When through its authorized officers, any corporation subject to community tax receives any license, certificate, or permit from any public authority, pays any tax or fee, receives money from public funds, or transacts other official business, it shall be the duty of the public official with when such transaction is made or business done to require such corporation to exhibit the community tax certificate.

The community tax certificate required in the two preceding paragraphs shall be the one issued for the current year, except for the period from January until fifteenth (15") of April each year, in which case, the certificate issued for the preceding year shall suffice.

Section 7A.08 Authority of the Municipal Treasurer to Deputize the Barangay Treasurer to Collect Taxes, Fees or Charger. The Municipal Treasurer is hereby authorized to deputize the barangay treasurers in this Municipality to collect taxes, fees or charges including community tax as per Article 250 and 258 of the Rules and Regulations Implementing the Local Government Code of 1991 subject to the following rules and regulations:

1. The Barangay Treasurer to be deputized shall be properly bonded

2. In the case of collecting the community tax, such deputation shall be limited to the collection of community tax payable by individual taxpayers thus excluding those from juridical persons.

3. The barangay treasurer so deputized shall not delegate the collection of taxes, fees, or charges to any private person.

Section 7A.09. Allocation of Proceeds of Community Tax. The proceeds of the community tax actually and directly collected by the Municipal Treasurer shall accrue entirely to the general fund of this Municipality. However, the proceeds of the community tax collected by the deputized barangay treasurers shall be apportioned as follows:

- a) Fifty percent (50%) shall accrue to the general fund of this Municipality; and
- b) Fifty percent (50%) shall accrue to the barangay where the tax is collected.

Section 7A.10 Penalty. Any violation of the provisions of this Article shall be punished by a fine not less than One Thousand (P1,000.00) Pesos but not more than Five Thousand (P5,000.00) Pesos or imprisonment of not less than one (1) month but not more than six (6) months, at the discretion of the court.

CHAPTER VIII. GENERAL PENAL PROVISIONS

Section 8.01. Penalties for Violation of Tax Ordinance

Any person or persons who violates any of the provisions of this Ordinance of the rules and regulations promulgated by authority of this Ordinance shall upon conviction, be punished by a fine of not less than One Thousand Pesos (P1,000.00) nor more than Five Thousand Pesos (P5,000.00) imprisonment of not less than one (1) month nor more than six (6) months or both at the discretion of the court.

If the violation is committed by any juridical entity, the President, General Manager, or the individual entrusted with administration thereof at the time of the commission the violation shall be held responsible or liable therefore.

Punishment by a fine or imprisonment as herein provided for shall not relieve the offender from the payment of the tax, fee or charge imposed under this Ordinance.

CHAPTER IX. FINAL PROVISIONS

Section 8.01. Separability Clause- If for any reason, any section or provision of this Ordinance shall be held to be unconstitutional or invalid by competent authority, such judgement or action shall not affect or impair the other sections or provisions thereof.

Section 8.02. Repealing Clause- All Ordinances, rules and regulations or parts thereof, inconsistent with or in conflict with the provisions of this Ordinance, shall be deemed repealed or amended accordingly.

Section 8.03. Date of Effectivity- This Ordinance shall take effect on _____.

ENACTED by the Sangguniang Bayan at its regular session today, _____ at Municipality
of Calauan.

CERTIFIED TRUE & CORRECT

ALLAN JUN SANCHEZ
Municipal Vice-Mayor, Presiding Officer

ATTESTED BY :

APPROVED BY:

Sanguniang Bayan Secretary

ROSELLER G. CARATIHAN
Municipal Mayor